

D. B. Karron, Ph.D.
348 East Fulton Street
Long Beach, New York 11561
E-Mail drdbkarron@gmail.com
Telephone (516) 515 1474
Fax +1 (516) 308 1982

Thursday, July 31, 2014 at 16:02:24 Hours

IRS FOIA Request
Stop 93A
Post Office Box 621506
Atlanta GA 30362-3006
Fax: 877-891-6035

IRS FOIA Public Liaison: Jeffrey Austin
Ph: 215-861-1919

RE: FOIA request for my own records and other records controlled at IRS field locations:

Dear Sirs;

Mr. Hal Sherry of the Internal Revenue Service conducted an extensive and exhaustive investigation into my criminal and civil judgments by Department of Justice. The purpose of this investigation was to assess taxes, interest and penalties for monies the courts have adjudicated were misappropriated under 18 USC 666(a)(1)(A) and 31 USC §3731 (e). This investigation was at the behest of the Department of Justice and included an affidavit by the prosecutor(s) to the IRS. Mr. Sherry read me parts of that affidavit that, as I recall from Assistant US Attorney Michael Byars. I requested a copy of that affidavit, and Mr. Sherry said he would forward it to me. He never send me a copy.

I am requesting a copy of the initiation documents from the Department of Justice to the Internal Revenue Service providing the grounds for the IRS Investigation, now concluded.

This investigation lasted many months and was to have include an audit. Mr. Sherry and I were scheduled to meet at his office on May 15. When I called the prior Thursday to confirm our meeting, Mr. Sherry told me he had concluded the investigation and no taxes were due. I asked Mr. Sherry for a copy of the report he

was submitting on his investigation. He said the IRS would not send me a copy of its findings. The IRS would make a recommendation, after reviewing the facts, that my 2008 taxes not be amended because of my criminal and civil judgments for some \$120,000 and \$4,100,000..

I am requesting a copy of the work product of this investigation, specifically final report, and intermediate reports, work papers, memoranda, taxpayer contact reports and notes, phone logs, fax logs, telephone recordings, internal e-mail, internal faxes.

I am requesting a Fee Waiver under 26 CFR (f)(2) for the following reasons:

I am not a commercial entity, I am the subject of the investigation that I am are requesting information about. The information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government, and is not primarily in the commercial interest of the requester. This IRS collateral investigation has turned up exculpatory information as described in the attached exhibit. Under the doctrine that has devolved from Brady v Maryland (1963) et al this is exculpatory material. Disclosure of that material is in the public interest because it will expose the more corruption in the case of the already admitted corrupt federal special agents. Mr. Sherry's contact info is Mr. Hal Sherry, Internal Revenue Service 999 Stewart Ave. Bethpage, NY 11714. VOICE: 516 576 7371, FAX: 877 433 1782. I can provide my taxpayer ID information upon request, if needed. My preferred method of communication is email at drdbkarron@gmail.com or fax at (516) 308 1982

Respectfully Submitted,



/s/

D B Karron

Defendant

pro se

Memorandum
May 15, 2014
Confidential / not for attribution.
Memorialization of Telephone Conversation between
D B Karron and
Internal Revenue Service Special Agent Hal Sherry

On 5/15/14 at 10:35 AM, I placed a call to Mr. Hal Sherry at the IRS at his desk phone number (516) 576-7371. Sherry answered himself directly and identified himself on the phone to me. The call was 35 minutes long. ¹ The reason for the phone call was to confirm a visit Mr. Sherry demanded of me last week for Monday. I told Mr. Sherry I would find a tax attorney, not a CPA or registered agent, to represent me for that scheduled meeting² at Mr. Sherry's office at 999 Stewart Ave Suite # 110, Bethpage, NY 11714. I asked Mr. Sherry about our scheduled meeting, he said I did not need to show.

Mr. Sherry informed me he closed the case after reviewing material that Mr. Byars, one of the 3 prosecutors on my case from the Department of Justice, forwarded a to him. Mr. Sherry said he spent a lot of time carefully examining the material Byars forwarded. Mr. Sherry said "After careful review of the facts and the law, I decided to accept the 2008 return as filed, and that there was no tax due from the 2008 trial and \$120,000 criminal judgment and restitution order from the trial. Case closed".

Mr. Sherry told me he would not recommend any additional levies, as he had original wanted me to sign an amended 2008 tax return with an additional tax on \$1,355,000.00. Sherry said he was done with this case. He said that the tax over payments made in 2001, 2002, and 2003 were lost because of the 3 year tax statute of limitations on claiming credit on over payments. I asked him about going to tax court, given that the criminal case was good cause that I could not file taxes or claim in a timely manor. He said that was out of his jurisdiction, and that it would be very expensive to go to tax court.

1 Out of respect for Mr. Sherry I did not record the phone call. I had fumbled my cell phone with Mr. Sherry previously and it would announce that this call was being recorded. That usually put a damper on the call. Sherry would say he did not mind. I did not save those fragment recordings.

2 I had told Sherry previously I would bring a laptop computer with backup to prove I had sufficient personal income to cover the misappropriation, I did not take and hide the money, and that I used after tax funds to cover the misappropriation, not government funds. I said I would engage an someone he would trust to verify my assertion. He asked me how I would do this, I said I would let my tax attorney prove it, that I could not because he would not believe me. At first he said he would not accept my evidence, only from 'someone who worked for the IRS' like a CPA.

He said I should be ecstatic with his finding, that I got off Scott free. This was after his saying for weeks I would never get precisely this result out of him, "Dr. Karron, thats not gonna happen". **I told Sherry I would use his finding as a get out of jail free card. He said I was delusional.** He kept saying that since he started in on me six months ago. But he officially backed off from asking for me to admit to \$1,355,000 in criminal income to NOTHING. I reminded him that when he started, he said he wanted me to admit to \$1,355,00 in criminal income. He kept telling me I had to accept responsibility and move on in life. He said I was delusional for refusing to accept the finding of the court. But he looked at the government numbers and decided to get out than to get dirty, there was enough tax paid to more than cover and pay for the criminal misappropriation. He also said that that meant it was not criminal, as by declaring the rent and personal income it could not be criminal.

I asked him what Mr. Byars said or gave him that convinced him that I had no tax liability. Sherry said Byars said I owed a lot more then \$120,000 because of the civil follow on conviction. He said it was a combination of my tax return, showing clearly tax payment for rental income from the company in 2001,2002,2003, and a technical rule that all of the taxable events that Mr. Byars wanted Mr. Sherry to tax were made in 2001,2002,2003 and were too old, and too small to pursue. Mr. Sherry said something about a 25% rule I did not understand, and a law change regarding pursuit of old tax liabilities by a statute number he muttered.

I asked Mr. Sherry if he would give us a explanation or memorandum explaining the basis of his finding. Specifically, what did Mr. Byars say or send that caused Mr. Sherry to decide no tax was due. Mr. Sherry said that he not make a report he would share, and he would not make a report to me, and that the IRS does not make reports to taxpayers about how it decided to assess tax in criminal and civil cases. Mr. Sherry said the collections group would contact me about the 2008 return. He could force an audit, which he threatened repeatedly. Mr. Sherry decided not to demand me to amend the return to include \$120,000 in criminal income and that was all he would do.

I think that Mr. Sherry, while a bully, would not lie on the stand in court and would admit in court to what I am memorializing here. Something Byars gave or said to Sherry, and my hanging tough on the entire issue for 6 months, convinced Sherry to find a way out and not assess tax on the criminal judgment.

Mr Sherry seems to have effectively decided that I was not guilty, and did not owe tax on the \$120,000 criminal court for the civil damage finding of \$1,355,000. of misappropriated funds because

it was a combination of declared on my contemporaneous tax returns, I declared hundreds of thousands of dollars in income and overpaid the tax on it, and the remaining 60,000 of criminal mis-spending was too small and too old to pursue. I asked him if he would make a written form of his oral findings to me. He refused to put these statements in written form. I offered to send by fax a copy of my memorandum of this meeting, but he said he would not sign anything I sent him. I said I would send him a copy anyway and he said don't bother, he was finished with my case.

At that point I decided to engage Mr. Sherry on a personal basis. He seemed curious about my history, and expressed his opinion that I was attacked by the prosecution because I was transsexual. He resolutely felt the government had no business ruining my career over my personal life style issues. He said Byars first came to him with the most sensational nonsense and he took exception to what the Byars told him about me. He said "It was none of the governments business what they were telling me". He told me that Byars had minimized the significance of the conviction of the Department of Commerce special agents on my case as having nothing to do with me. I told him that Byars only told him the least part of the story of the dirty special agents. I told him I believed they had obtained other convictions by fabricating evidence, and bullying (suborning) witnesses in other cases I had found. I told Sherry they were the tip of an iceberg of Department of Commerce official corruption, not just in my case. I told Sherry, if he was interested, I could pinpoint precisely what the special agents had fabricated material evidence in my case, because the field auditor would never make such innumerate charts or tables. He said he had seen that in other cases, where the schedules did not add up, made no sense, and the graphs had nothing to do with the data. He said he had 30 years experience doing this and made up his mind based on the evidence, and the numbers.

I invited him to contact me after he retired and I would like get his personal opinion as to my case and why he decided that there was no taxable income generated from the criminal judgment and civil judgments against me. He had previously avowed to me that this would never happen, because if there was no criminal gain from the criminal trial, with nothing to tax, there was no criminal liability; there was no crime. He had summoned me (formally) me to sign the papers he send me (copies on request) accepting the judgment of the court and to admit tax liability for the money the court said I stole. He did not believe I refused to accept liability for the misappropriation and thought I was delusional. He kept using that term over and over again over the six months he has been harassing me.

We then had a leisurely chat about the grant, my personal issues with gender, and the failed NIST ATP program. Mr. Sherry felt that the initial papers Mr. Byars had sent over, asking for the IRS to collect taxes on 1,355,000 in criminal and civil income used for personal use was overreaching and nonsense. He looked me up on the Internet and found the Advocate and New York Post Article about me. His seemed offended at the pieces. Mr. Byars attempt to assert that I spend all of this money improperly on paying for gender related expenses. Sherry said that I could not spend that much money on gender issues, and he thought Byars was something more than in error. I managed to convince Mr. Sherry, over the 6 months he investigated me that this was more about my transsexuality and gender, and not about wrong doing. Mr. Sherry repeated over and over again that that was my personal business, and not something the Government should have gotten involved with. I discussed the fact that the two federal agents who made their career on my case, Ondrik and Yamatani were found guilty of false government writings, but there was no smoking gun in my case. Sherry said that Mr. Byars said to him Ondrik and Yamatani would only guilty of time sheet and travel voucher fraud. Mr. Sherry seemed to know that the special agents they tried to cover their tracks by creating a false whistle blower complaint. I told Mr. Sherry that Mr. Byars did not give the full scope of the case against Ondrik and Yamatani and that I could forward Mr. Sherry the comments the Judge made at sentencing for these two, and comments leaked in the trial pleadings about the withdrawn Victim Impact Statement made by the Inspector General. I also mentioned that the trial for these two had gone dark, there was no trial scheduled, rescheduled, postponed, or anything public about these two.

I told Mr. Sherry I could point out precisely where the issue of the rent was faked in the governments audit exhibit. Mr. Sherry said that he thought I was railroaded and that I should have brought the tax return to the attention of the court, as it is not criminal income, it was *bona fide* income even when declared as rent. I discussed that the program had already reclassified the rent as payroll, but this was suppressed. I discussed how it was not suppressed enough, that the reclassification survived in the exhibit schedules double counting the rent. I discussed the innumeracy of the case, the lack of tables or charts that made any sense, and that the key exhibit against me was fabricated or the author did not realize the rent was reclassified causing a double count of the rent.

We talked about our respective children, and the importance of not getting into trouble, and how his son knows everything, and his concerns. He asked me about my daughter, and about my girlfriend, and how I met her. I explained I was married, divorced, had a grown daughter, and the problems that

having a transsexual felon dad had torn up my relationship with my daughter and was destroying my family, not just my career. He seemed genuinely interested in my story. I told him I had a possible book or video project. He wanted to know who would play him in the movie. I said he should contact me when he retires and is free to speak and give his personal feeling about this case with impunity. I said I hoped to be exonerated by then.

How can we use this information to get back into District Court ?



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

August 6, 2014

D.B. Karron
348 East Fulton Street
Long Beach, NY 11561

Dear D.B. Karron:

I am responding to your Freedom of Information Act (FOIA) request dated July 31, 2014 that we received on July 31, 2014.

We need the items checked below before we can process your FOIA request.

- ☐ Describe the records in reasonably sufficient detail to enable us to find them. This may include [indicate additional information needed to clarify request].
- ☐ Provide proof of your right to access the requested records. Acceptable proof may include [describe examples of acceptable proof].
- ☐ Establish your identity by submitting:
 - a. Your signature, address, and one other identifier (such as a copy of a driver's license) bearing your signature if you make the request by mail; or
 - b. A notarized statement swearing to or affirming your identity. The notary seal must be on the same page as your signature; or
 - c. A statement made under penalty of perjury in accordance with 28 U.S.C. 1746, swearing to or affirming your identity. If the declaration is sworn within the United States, its territories, possessions, or commonwealths, the sworn statement must include the following language: "I declare (or certify, verify, or state) under penalty of perjury that the foregoing is true and correct. Executed on (date)."
- ☐ Request must be signed.
- ☐ Provide your social security number.
- ☐ State your agreement to pay for search and copying fees or request that they be reduced or waived. Fees may be reduced or waived only if you can show

that disclosure of the requested information is in the public interest rather than the commercial interest of the requester.

Please send us the indicated information within 35 days. The 20 days we are allowed to comply with your request will begin when we receive the requested information.

If you have any questions please call Disclosure Specialist Elisha D Walker ID # 1000802932, at 404-338-8548 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F14213-0009.

Sincerely,



Diana H Church
Disclosure Manager
Disclosure Office 08

D. B. Karron, Ph.D.
348 East Fulton Street
Long Beach, New York 11561
E-Mail drdbkarron@gmail.com
Telephone (516) 515 1474
Fax +1 (516) 308 1982

Wednesday, August 13, 2014 at 13:56:05 Hours

IRS FOIA Request
Stop 93A
Post Office Box 621506
Atlanta GA 30362-3006

BY Fax: 877-891-6035
Attention: IRS FOIA Disclosure Manager Diana H. Church
Letter of August 6
CASE: F14213-0009

Disclosure Office 08
Dear Ms. Church;

In response to your letter of August 6, my Social Security Card is attached bearing an image of my SSN number, and a copy of my driver's license.

I declare under penalty of perjury that the foregoing is true and correct. Executed
on August 13, 2014

Here is the notary certification of my identity for the purpose of verifying my
request is from myself, a party in the matter for which I am requesting FOIA
disclosures.

Signature:

_____;

D B Karron

requester

City of _Long Beach___ County of __Nassau__.

DB Karron, who affixed her signature below in my presence, came before me, a
lawyer and notary in and for the aforesaid County and State, this _2_ day of
__June, 2014_, and established her identity to my satisfaction.

My commission expires ____.

Respectfully Submitted,

/s/

D B Karron

A handwritten signature in black ink, appearing to read 'D B Karron', is written over a horizontal line.



**DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224**

**PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE**

September 8, 2014

D.B. Karron
348 East Fulton Street
Long Beach, NY 11561

Dear D.B. Karron:

I am responding to your Freedom of Information Act (FOIA) request dated August 13, 2014 that we received on August 13, 2014.

I am unable to send the information you requested by September 11, 2014, which is the 20 business-day period allowed by law. I apologize for any inconvenience this delay may cause.

STATUTORY EXTENSION OF TIME FOR RESPONSE

The FOIA allows an additional ten-day statutory extension in certain circumstances. To complete your request I need additional time to search for, collect, and review responsive records from other locations. We have extended the statutory response date to September 25, 2014, after which you can file suit. An administrative appeal is limited to a denial of records, so it does not apply in this situation.

REQUEST FOR ADDITIONAL EXTENSION OF TIME

Unfortunately, we will still be unable to locate and consider release of the requested records by September 25, 2014. We have extended the response date to October 31, 2014 when we believe we can provide a final response.

You do not need to reply to this letter if you agree to this extension. You may wish to consider limiting the scope of your request so that we can process it more quickly. If you want to limit your request, please contact the individual named below. If we subsequently deny your request, you still have the right to file an administrative appeal.

You may file suit if you do not agree to an extension beyond the statutory period. Your suit may be filed in the U.S. District Court:

- Where you reside or have your principal place of business
- Where the records are located, or
- In the District of Columbia

You may file suit after September 25, 2014. Your complaint will be treated according to the Federal Rules of Civil Procedure applicable to actions against an agency of the United States. These procedures require that the IRS be notified of the pending suit through service of process, which should be directed to:

Commissioner of Internal Revenue
Attention: CC:PA: Br 6/7
1111 Constitution Avenue, NW
Washington, D.C. 20224

The FOIA provides access to existing records. Extending the time period for responding to your request will not delay or postpone any administrative, examination, investigation or collection action.

If you have any questions please call Disclosure Specialist Elisha D Walker ID # 1000802932, at 404-338-8548 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F14226-0047.

Sincerely,



Diana H Church
Disclosure Manager
Disclosure Office 08

Internal Revenue Service
Stop 600-D / Stop 602-D
401 West Peachtree Street, NW, Room 1905
Atlanta, GA 30308-3539

Official Business
Penalty for Private Use, \$300

D.B. Karron
348 East Fulton Street
Long Beach, NY 11561

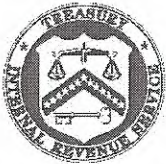
0677605234

T 100 DFE 1009914C0009/19/14
KARRON
10 PHEASANT LN
NEW MILFORD CT 06776-5234
BC: 06776523410 *1024-01455-10-44

neopost[®]
09/10/2014
US POSTAGE



FIRST-CLASS MAIL
\$00.48⁰⁰
US OFFICIAL MAIL
\$300 Penalty
For Private Use
ZIP 30308
041112100034



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

September 24, 2014

D.B. Karron
348 East Fulton Street
Long Beach, NY 11561

Dear D.B. Karron:

I am responding to your Freedom of Information Act (FOIA) request dated August 13, 2014 that we received on August 13, 2014.

You asked for a copy of the work product of this investigation, specifically final report, intermediate report, work papers, memoranda, taxpayer contact reports, notes, phone logs, fax logs, telephone recordings, internal e-mail and internal faxes.

Your password for F14226-0047
CD, please follow the steps below:

To access the information on the

1. Select GuardianEdge Removal Storage Access on your CD.
2. Select the file in top left.
3. Select "open" file.
4. Select [John Doe 50-20XX-XXXXX.txt] and Decrypt.
5. Enter password [password].

If you have any questions please call Disclosure Specialist Elisha D Walker ID # 1000802932, at 404-338-8548 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F14226-0047.

Sincerely,

Diana H Church
Disclosure Manager
Disclosure Office 08

Internal Revenue Service

CL:GLD:A3, Stop 600-D
401 W Peachtree Street, NW
Atlanta, GA 30308-3539

Official Business

Penalty for Private Use, \$300

neopost[®]

09/25/2014

US POSTAGE

FIRST-CLASS MAIL

\$00.48⁰

US OFFICIAL MAIL

\$100 Penalty

For Private Use

ZIP 30308

041L12100034



D.B. Karron
348 East Fulton Street
Long Beach, NY 11561

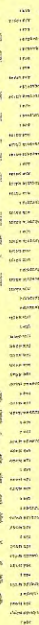
T 300 DFE 100991410009/25/14

KARRON

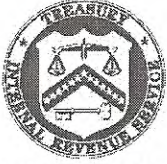
10 PHEASANT LN

NEW MILFORD CT 06776-5234

BC: 06776523410 *1491-06796-25-41



115057232730



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

September 24, 2014

D.B. Karron
348 East Fulton Street
Long Beach, NY 11561

Dear D.B. Karron:

I am responding to your Freedom of Information Act (FOIA) request dated August 13, 2014 that we received on August 13, 2014.

You asked for a copy of the work product of this investigation, specifically final report, intermediate report, work papers, memoranda, taxpayer contact reports, notes, phone logs, fax logs, telephone recordings, internal e-mail and internal faxes.

While processing your request, I located (70) pages that originated within the Department of Commerce and located (33) pages that originated with the Department of Justice. These documents were forwarded to their offices for a release determination and a direct reply to you.

Of the 172 pages located in response to your request, I am enclosing 165 pages. I am withholding 7 pages in part and 7 pages in full for the following reasons:

FOIA exemption (b)(7)(C) exempts from disclosure personal information in law enforcement records that if released, could reasonably be expected to constitute an unwarranted invasion of personal privacy.

FOIA exemption (b)(7)(E) exempts from disclosure records or information compiled for law enforcement purposes to the extent their production would reveal:

- Techniques and procedures for law enforcement investigations or prosecutions
- Guidelines for law enforcement investigations or prosecutions, if release could reasonably be expected to risk circumvention of the law.

FOIA exemption (b)(5) exempts from disclosure inter-agency or intra-agency memorandums or letters which would not be available by law to a party other than an agency in litigation with the agency. There are three primary privileges covered by this exemption:

- The deliberative process privilege protects documents that reflect the pre-decisional opinions and deliberations that play a direct part in the process of making recommendations on legal or policy matters.
- The attorney work product privilege protects documents prepared by an attorney or other Service employee during litigation or in reasonable contemplation of litigation, and
- The attorney-client privilege protects confidential communications between an attorney and a client relating to a legal matter for which the client has sought professional advice.

FOIA exemption (b)(6) exempts from disclosure files that, if released, would clearly be an unwarranted invasion of personal privacy. These include medical, personnel, and similar files. We base the determination to withhold on a balancing of interests between the protection of an individual's right to privacy and the public's right to access government information.

The Supreme Court ruled that Congress intended the "similar files" provision to be construed broadly, so that all information which applies to a particular individual qualifies for consideration under exemption (b)(6).

The redacted portions of each page are marked by the applicable FOIA exemptions. This constitutes a partial denial of your request. I have enclosed Notice 393 explaining your appeal rights.

I am sending you a password to your protected CD with the requested information in a separate letter.

If you have any questions please call Disclosure Specialist Elisha D Walker ID # 1000802932, at 404-338-8548 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F14226-0047.

Sincerely,



Diana H Church
Disclosure Manager
Disclosure Office 08

Enclosure
CD of Responsive Records
Notice 393

D. B. Karron, Ph.D.
348 East Fulton Street
Long Beach, New York 11561
E-Mail drdbkarron@gmail.com
Telephone (516) 515 1474
Fax +1 (516) 308 1982

Thursday, July 31, 2014 at 16:02:24 Hours

IRS FOIA Request
Stop 93A
Post Office Box 621506
Atlanta GA 30362-3006
Fax: 877-891-6035

IRS FOIA Public Liaison: Jeffrey Austin
Ph: 215-861-1919

RE: FOIA request for my own records and other records controlled at IRS field locations:

Dear Sirs;

Mr. Hal Sherry of the Internal Revenue Service conducted an extensive and exhaustive investigation into my criminal and civil judgments by Department of Justice. The purpose of this investigation was to assess taxes, interest and penalties for monies the courts have adjudicated were misappropriated under 18 USC 666(a)(1)(A) and 31 USC §3731 (e). This investigation was at the behest of the Department of Justice and included an affidavit by the prosecutor(s) to the IRS. Mr. Sherry read me parts of that affidavit that, as I recall from Assistant US Attorney Michael Byars. I requested a copy of that affidavit, and Mr. Sherry said he would forward it to me. He never send me a copy.

I am requesting a copy of the initiation documents from the Department of Justice to the Internal Revenue Service providing the grounds for the IRS Investigation, now concluded.

This investigation lasted many months and was to have include an audit. Mr. Sherry and I were scheduled to meet at his office on May 15. When I called the prior Thursday to confirm our meeting, Mr. Sherry told me he had concluded the investigation and no taxes were due. I asked Mr. Sherry for a copy of the report he

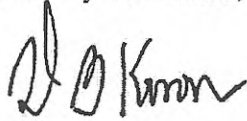
was submitting on his investigation. He said the IRS would not send me a copy of its findings. The IRS would make a recommendation, after reviewing the facts, that my 2008 taxes not be amended because of my criminal and civil judgments for some \$120,000 and \$4,100,000..

I am requesting a copy of the work product of this investigation, specifically final report, and intermediate reports, work papers, memoranda, taxpayer contact reports and notes, phone logs, fax logs, telephone recordings, internal e-mail, internal faxes.

I am requesting a Fee Waiver under 26 CFR (f)(2) for the following reasons:

I am not a commercial entity, I am the subject of the investigation that I am are requesting information about. The information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government, and is not primarily in the commercial interest of the requester. This IRS collateral investigation has turned up exculpatory information as described in the attached exhibit. Under the doctrine that has devolved from Brady v Maryland (1963) et al this is exculpatory material. Disclosure of that material is in the public interest because it will expose the more corruption in the case of the already admitted corrupt federal special agents. Mr. Sherry's contact info is Mr. Hal Sherry, Internal Revenue Service 999 Stewart Ave. Bethpage, NY 11714. VOICE: 516 576 7371, FAX: 877 433 1782. I can provide my taxpayer ID information upon request, if needed. My preferred method of communication is email at drdbkarron@gmail.com or fax at (516) 308 1982

Respectfully Submitted,



/s/ _____
D B Karron
Defendant
pro se

Information on an IRS Determination to Withhold Records Exempt From The Freedom of Information Act – 5 U.S.C. 552

Appeal Rights

You may file an appeal with the Internal Revenue Service (IRS) within 35 days after we (1) deny you access to a record in whole or in part; (2) have made an adverse determination as to your category as a requester; (3) deny your request for a fee waiver or reduction; or (4) have advised you that no records responsive to your request exist. You may file an appeal within 10 days when a request for expedited processing has been denied.

Your appeal **must** be in writing, must be signed by you, and must contain:

Your name and address,
Description of the requested records,
Date of the request (and a copy, if possible),
Identity of the office and contact on the response letter, and
Date of the letter denying the request (and a copy, if possible)

Mail your appeal to: **IRS Appeals**
Attention: FOIA Appeals
M/Stop 55202
5045 E. Butler Ave.
Fresno, California 93727-5136

Judicial Review

If we deny your appeal, or do not address an issue raised in your appeal within 20 days (excluding Saturdays, Sundays, or legal public holidays) after the date we receive your appeal, you may file a complaint in United States District Court in the district in which (1) you reside; (2) your principal place of business is located; (3) the records are located; or (4) the District of Columbia. A complaint may be filed within 10 days (excluding Saturdays, Sundays, or legal public holidays) after the date we receive your appeal if your appeal is from an adverse determination of a request for expedited processing. If you choose to file suit before receipt of a final determination by the Appeals office, the administrative appeals process may cease.

The rule for effecting service of judicial process upon the Internal Revenue Service is set forth in Federal Rule of Civil Procedure 4(i). In addition to service upon the United States, as set forth in Rule 4(i)(1), service must be made upon the Internal Revenue Service by registered or certified mail as set forth in Rule 4(i)(2)(A).

The address of the Internal Revenue Service is: Internal Revenue Service, Attention CC:PA, 1111 Constitution Avenue, N.W., Washington, D.C. 20224.

Exemptions

The Freedom of Information Act, 5 U.S.C. 552, does not apply to matters that are:

- (b)(1) • specifically authorized under criteria established by an Executive order to be kept secret in the interest of national defense or foreign policy and are in fact properly classified under such executive order,
- (b)(2) • related solely to the internal personnel rules and practices of an agency,
- (b)(3) • specifically exempted from disclosure by statute (other than section 552b of this title), provided that the statute:
 - (A) requires that the matters be withheld from the public in such a manner as to leave no discretion on the issue, or
 - (B) establishes particular criteria for withholding or refers to particular types of matters to be withheld.

Note: Internal Revenue Code sections 6103 and 6105 are statutes which qualify for exemption 3 treatment. Section 6103 protects the confidentiality of tax returns and information pertaining to a taxpayer collected by the IRS. Section 6105 protects information obtained from a foreign country under a tax treaty.

-
- (b)(4) • trade secrets and commercial or financial information obtained from a person and privileged or confidential,
 - (b)(5) • inter-agency or intra-agency memorandums or letters which would not be available by law to a party other than an agency in litigation with the agency,
 - (b)(6) • personnel and medical files and similar files the disclosure of which would constitute a clearly unwarranted invasion of personal privacy,
 - (b)(7) • records or information compiled for law enforcement purposes, but only to the extent that the production of such law enforcement records or information:
 - (A) could reasonably be expected to interfere with enforcement proceedings,
 - (B) would deprive a person of a right to a fair trial or an impartial adjudication,
 - (C) could reasonably be expected to constitute an unwarranted invasion of personal privacy,
 - (D) could reasonably be expected to disclose the identity of a confidential source, including a State, local or foreign agency or authority or any private institution which furnished information on a confidential basis, and, in the case of a record or information compiled by a criminal law enforcement authority in the course of a criminal investigation or by an agency conducting a lawful national security intelligence investigation, information furnished by a confidential source,
 - (E) would disclose techniques and procedures for law enforcement investigations or prosecutions, or would disclose guidelines for law enforcement investigations or prosecutions if such disclosure could reasonably be expected to risk circumvention of the law, or
 - (F) could reasonably be expected to endanger the life or physical safety of any individual.
 - (b)(8) • contained in or related to examination, operating, or condition reports prepared by, on behalf of, or for the use of an agency responsible for the regulation or supervision of financial institutions, or
 - (b)(9) • geological and geophysical information and data, including maps, concerning wells.

TIN 054- [REDACTED] TSC I DLN 49 2 47 - 609 - 000 06 - 4
MFT 30 PERIOD 200812 PLAN 000 INPUT 07-24-2014 EMPL.NO 0376249542
NAME CONTROL DY CYC DELAY CD 0 TRI SEQUENCE NO 0007
INT DT 00-00-0000 PRI CD 9 HOLD CD 4 APPL CD DISP CD 03 EXAM RECM

TRANSACTION CODES AND AMOUNTS

300	1,050.00	160	.00	.00
	.00		.00	.00

REF NUMBERS AND AMOUNTS/NO CHANGE ISSUE CODES

806	1,667.00	888	35,002.00	886	9,663.00
887	.01		.00		.00
	.00		.00		

SETTLEMENT AMT AIMS RESULT AMT 617.00-

AGREEMENT DT - - CLAIM REJECTION DT - - ASED - -

INT TO DT - - 2% INT DT - - 30/90 DT - -

30/90 AMT

DMF AGENCY CD MATH ERROR CD

TXPR CORRESPONDENCE DT - - CREDIT INT DT - -

CF5147

PAGE NO 116

201

A- ☐ CC TSCLS

P1-6.CC AMCLS E

E = Long closure

F = Partial closure

I = IRA

S = Separate Spousal Assessment

U = Unpostable

Examination Closing Record

References: IRM 4.4.12

AIMS input: IRM 2.8

P7-18 TIN

P21-22

MFT

30

P24-29

TAX PERIOD

200812

C-Operator Employee No.

Date

D-Reject

E-Document Locator Number

F-Cor.

P31-34
Name Control
KARR

B-Name

KARRON,DB

Appeals Office Code

16-

APPEALS SECTION

Unagreed Amount

18-

& NAICS

19-

4 1 0

Claim Rejn Date

20-

Amount Claimed

21-

Dollars Protected

22-

RBP Hours

23-

Do not include time entered in item 28.

Claim Type

24-

RBP = CLAIM FOR REFUND ONLY

Examiner's Time

28-

67.0

Do not include time entered in Item 23.

Examination Technique Code

30-

3

Examiner's Grade

31-

13

Grade of Case

32-

531

Related Return = R

33- Examiner's Name

SHERRY H

Adjustment Amount

34-

Manual Assessment Amount

35-

* Hash Total

36-

4939683

Include in hash total all items in shaded areas as follows:

P24-29, 12, 15, 18, 21, 22, 23, 28, 34, 35, 44, 46, 402, 403, 404c, 404d, 404e, 414 and 415. For items 12 and 15, include only the amounts to the right of the transaction code and ignore the decimal point.

Delinquent Return

37-

T = Taxpayer R = Return

Fraud

38-

C = Civil F = Criminal B = Both

& Disclosure Code

39-

IMF Issue Codes

41-

MFT 30 Only-

Required entry for no

change or no change

with adjustment cases.

Can be input 5 times.

41-

41-

41-

41-

& Posting Delay Code

43-

1-6 Valid

I-Reviewer

Date

J-CATP Case ☐

K-Tax Examiner

B Walker

07/23/2014

Comments

C-Freeze Release

* Tax, Penalty and Interest Adjustments

* Credit and Tax Computation Adjustments

NOL CF Disallowed Amount	44-		No Cents	+
NOL Indicator	45-			
Credit CF Disallowed Amount	46-		No Cents	+
Credit Type (Only if disallowed)	47-			
Primary Business Code	Must use AMSOC DC 30 AIMS ASSIGNEE CODE			
& Secondary Business Code	08000 Invalid Input After 12/31/2006			
& Employee Group Code	1403 Invalid Input After 12/31/2006			
Whipsaw Indicator	401-	K = Key R = Related		
International Examiner Time	402-	Percent of Total Time (Item 28) — enter 001-100 (Eff. 1/08)		
International Exam Results	403-	Percent of Total Audit Results — enter 000-100 (Eff. 1/08)		

Reason Code IMF Only	51-	
Reason Code IMF Only	52-	
Reason Code IMF Only	53-	

Tire Count	66-	9	0	0	/	+
Tire Count	66-	9	0	1	/	+
Tire Count	66-	9	0	2	/	+
Tire Count	66-	9	0	3	/	+
Tire Count	66-	9	0	4	/	+
Tire Count	66-	9	0	5	/	+

Form 720	a. Abstract Code	b. Disposal Code	c. Abstract Time	d. Abstract Examination Results	e. Abstract Claim Time
404-				No Cents	
404-				No Cents	
404-				No Cents	
404-				No Cents	
404-				No Cents	
404-				No Cents	
404-				No Cents	
404-				No Cents	
404-				No Cents	
404-				No Cents	

RELATED RETURN INFORMATION SECTION (Enter Data from Primary Return)

Attach Audit Label Here
If Available

Check if continued on
an attached page ☐

405-	Primary Return TIN	406-	Prim Ret. MFT	407-	Prim Ret Tax Period
	054425466		30		200812

Related Ret Alpha Code	408-	P	P = Primary Return (If Entered, Leave 405-407 Blank) S = Secondary (Related) Return
Aging Reason Code	410-		
Payment Code	411-	N	Circle only one F = Full paid N = No payment P = Part paid O = Total offset
Installment Agreement Code	412-	N	Circle only one I = Installment Agreement rec'd C = Coordinated with collection N = No installment agreement
Delinquent Return Amount	414-		No Cents
Amended Return Amount	415-		No Cents
Fax Agreement Indicator	416-	1 = Fax'd Agreement Received For EGC 5XXX Use Only	
3121Q Amount	418-		No Cents + Only Valid for MFT 01, 11 or 14
Unified Credit Adj Amount	422-		No Cents Only Valid for MFT 51 and 54

* Required entries for partial assessments
Required entries for disposal code 34
& Optional entries for disposal code 34

15.00.00

05/12/2014

RGS Version 15.00.00

Name: KARRON,DB

Year: 200812

TIN: [REDACTED]

Examiner: SHERRY H

Examination Closing Input Document

[REDACTED] 30 200812 DY 00X [*]
08-05132014,
12-300/105000,
12-160/0,
13-03,
15-806/166700,
15-888/3500200,
15-886/966300,
15-887/1,
28-670,
30-3,
31-13,
32-531,
33-SHERRY H,
36-4939683,
408-P,
411-N,
412-N,

[*] Indicates position of sequence number

Form

1040

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return

2008

(99)

IRS Use Only—Do not write or staple in this space.

Label

(See instructions on page 14.)
Use the IRS label.
Otherwise, please print or type.

Presidential

L
A
B
E
L

H
E
R
E

For the year Jan. 1-Dec. 31, 2008, or other tax year beginning

2008, ending 20

OMB No. 1545-0074

Your first name and initial

D. B.

Last name

KARRON

If a joint return, spouse's first name and initial

Last name

Home address (number and street). If you have a P.O. box, see page 14.

348 EAST FULTON STREET

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.

LONG BEACH NY 11561

Your social security number

[REDACTED] 4 [REDACTED]

Spouse's social security number

You must enter
your SSN(s) above.

Checking a box below will not
change your tax or refund.

Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14)

☒ You ☐ Spouse

Filing Status

- 1 ☒ Single
- 2 ☐ Married filing jointly (even if only one had income)
- 3 ☐ Married filing separately. Enter spouse's SSN above and full name here.
- 4 ☐ Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here.
- 5 ☐ Qualifying widow(er) with dependent child (see page 16)

Check only
one box.

Exemptions

- 6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a
- b ☐ Spouse
- c Dependents:
- | (1) First name | Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> if qual. child for child tax cr. (see page 17) | <input type="checkbox"/> lived with you
<input type="checkbox"/> did not live with you due to divorce or separation (see page 18) |
|----------------|-----------|--|-------------------------------------|--|--|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
- d Total number of exemptions claimed
- Boxes checked on 6a and 6b No. of children on 6c who:
- 1
- Add numbers on lines above
- 1

If more than four
dependents, see
page 17.

Income

- 7 Wages, salaries, tips, etc. Attach Form(s) W-2
- 8a Taxable interest. Attach Schedule B if required
- 8b Tax-exempt interest. Do not include on line 8a
- 9a Ordinary dividends. Attach Schedule B if required
- 9b Qualified dividends (see page 21)
- 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 22)
- 11 Alimony received
- 12 Business income or (loss). Attach Schedule C or C-EZ
- 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐
- 14 Other gains or (losses). Attach Form 4797
- 15a IRA distributions
- 15b Taxable amount (see page 23)
- 16a Pensions and annuities
- 16b Taxable amount (see page 24)
- 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
- 18 Farm income or (loss). Attach Schedule F
- 19 Unemployment compensation
- 20a Social security benefits
- 20b Taxable amount (see page 26)
- 21 Other income. List type and amount (see page 28)
- 22 Add the amounts in the far right column for lines 7 through 21. This is your total income
- 22,447
- 12,555
- 35,002

Adjusted Gross Income

- 23 Educator expenses (see page 28)
- 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ
- 25 Health savings account deduction. Attach Form 8889
- 26 Moving expenses. Attach Form 3903
- 27 One-half of self-employment tax. Attach Schedule SE
- 28 Self-employed SEP, SIMPLE and qualified plans
- 29 Self-employed health insurance deduction (see page 29)
- 30 Penalty on early withdrawal of savings
- 31a Alimony paid
- 31b Recipient's SSN
- 32 IRA deduction (see page 30)
- 33 Student loan interest deduction (see page 33)
- 34 Tuition and fees deduction. Attach Form 8917
- 35 Domestic production activities deduction. Attach Form 8903
- 36 Add lines 23 through 31a and 32 through 35
- 37 Subtract line 36 from line 22. This is your adjusted gross income
- 35,002

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 88.

DAA

Form 1040 (2008)

REC'D ASFR BSC CLERICAL
2013 OCT 31 AM 11:32

KARR546 03/14/2014 5:20 PM

Form **2848**
(Rev. March 2012)
Department of the Treasury
Internal Revenue Service

**Power of Attorney
and Declaration of Representative**

► Type or print. ► See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date / /

Part I Power of Attorney

Caution: A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address

DANIEL B KARRON

Taxpayer identification number(s)

Daytime telephone number

Plan number (if applicable)

**348 EAST FULTON STREET
LONG BEACH NY 11561**

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

**JONATHAN WOLFSOHN
153 BROADWAY
LYNBROOK NY 11563-3252**

Check if to be sent notices and communications ☒

Name and address

Check if to be sent notices and communications ☐

Name and address

CAF No. **2005-55654R**

PTIN **P00029208**

Telephone No. **516-887-7380**

Fax No. **516-599-8621**

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the internal Revenue Service for the following matters:

3 Matters

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
INCOME TAX	1040	2000 THRU 2016
CIVIL PENALTIES	ALL FORMS	2000 THRU 2016
PAYROLL TAXES	940/941/W-3/W-2 ALL OTHERS	2000 THRU 2016

4 Specific use not recorded on Centralized Authorization File (CAF) If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Uses Not Recorded on CAF. ☐

5 Acts authorized. Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

☐ Disclosure to third parties; ☐ Substitute or add representative(s); ☐ Signing a return; _____

☐ Other acts authorized: _____ (see instructions for more information)

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney: _____

For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

Form 2848 (Rev. 3-2012)

DAA

KARR5468 03/14/2014 5:20 PM

DANIEL B KARRON

Form 2848 (Rev. 3-2012)

Page 2

- 6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

- 7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.



Signature


17 March 2014

Date

Title (if applicable)

DANIEL B KARRON

Print Name



PIN Number

D. B. KARRON

Print name of taxpayer from line 1 if other than individual


Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the Instructions.
 - i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the Instructions.
 - k Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE See the instructions for Part II.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation — Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
C		00048663-EA		03/14/14

DAA

Form 2848 (Rev. 3-2012)

**WOLFSOHN ACCOUNTING SERVICES INC.
WOLFSOHN FINANCIAL SERVICES INC.
NEW YORK TAX SERVICES INC.
LI TAX SERVICES INC.**

153 Broadway
Lynbrook, NY 11563-3252
Phone: (516) 887-7380
Fax: (516) 599-8621
www.wolfsohn.biz

DATE: 5/7/14
TO: Hal Sheng
FROM: J. Wolfsohn
FAX NUMBER: (877) 433-1782

TOTAL # OF PAGES (INCLUDING COVER SHEET): _____

MESSAGE: _____

PLEASE READ

This message is intended for the use of the individual or entity to which it is addressed and may contain information that which is privileged, confidential and exempt from disclosure under applicable law. If the reader of the message is not the intended recipient, or the employee or agent responsible for delivering the message to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by telephone.

Thank You

Form **2848**
(Rev. March 2012)
Department of the Treasury
Internal Revenue Service

REVOKE

Power of Attorney and Declaration of Representative

Type or print. See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name

Telephone

Function

Date / /

Part 1 Power of Attorney

Caution: A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address

DANIEL B KARRON

Taxpayer identification number(s)

054- [REDACTED]

Daytime telephone number

Plan number (if applicable)

**348 EAST FULTON STREET
LONG BEACH****NY 11561**

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

**JONATHAN WOLFSOHN
153 BROADWAY
LYNBROOK****NY 11563-3252**Check if to be sent notices and communications ☒

Name and address

CAF No. **2005-55654R**PTIN **P00029208**Telephone No. **516-887-7380**Fax No. **516-599-8621**Check if new: Address ☐Telephone No. ☐Fax No. ☐

CAF No.

PTIN

Telephone No.

Fax No.

Check if new: Address ☐Telephone No. ☐Fax No. ☐Check if to be sent notices and communications ☐

Name and address

CAF No.

PTIN

Telephone No.

Fax No.

Check if new: Address ☐Telephone No. ☐Fax No. ☐

to represent the taxpayer before the Internal Revenue Service for the following matters:

3 Matters

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
INCOME TAX	1040	2000 THRU 2016
CIVIL PENALTIES	ALL FORMS	2000 THRU 2016
Payroll Taxes	940/941/W-3/W-2 ALL OTHERS	2000 THRU 2016

4 Specific use not recorded on Centralized Authorization File (CAF). The power of attorney is for a specific use not recorded on CAF. check this box. See the instructions for Line 4. Specific Uses Not Recorded on CAF ☐

5 Acts authorized. Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

☐ Disclosure to third parties;☐ Substitute or add representative(s);☐ Signing a return;☐ Other acts authorized: _____

(see instructions for more information)

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney: _____

DANIEL B KARRON

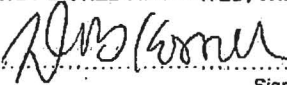
Form 2848 (Rev. 3-2012)

Page 2

- 6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

- 7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.

Signature

17 March 2014

Date

Title (if applicable)

DANIEL B KARRON

Print Name



PIN Number

D. B. KARRON

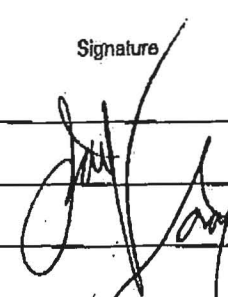
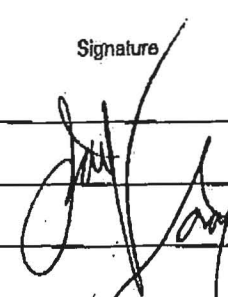
Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
 - i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
 - k Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE. See the instructions for Part II.**Note:** For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation—Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
C		00048663-EA		03/14/14
C		00048663-EA		5/7/14

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	35,002
39a	Check <input type="checkbox"/> You were born before January 2, 1944, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1944, <input type="checkbox"/> Blind. Total boxes checked 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here 39b		
c	Check if standard deduction includes real estate taxes or disaster loss (see page 34) 39c		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	21,839
41	Subtract line 40 from line 38	41	13,163
42	If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see page 36. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d	42	3,500
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	9,663
44	Tax (see page 36). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	1,050
45	Alternative minimum tax (see page 39). Attach Form 6251	45	
46	Add lines 44 and 45	46	1,050
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit (see page 42). Attach Form 8901 if required	52	
53	Credits from Form: a <input type="checkbox"/> 8396 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 47 through 54. These are your total credits	55	
56	Subtract line 55 from line 46. If line 55 is more than line 46, enter -0-	56	1,050

Standard Deduction for—

• People who checked any box on line 39a, 39b, or 39c or who can be claimed as a dependent, see page 34.

• All others:
Single or Married filing separately, \$5,450

Married filing jointly or Qualifying widow(er), \$10,900

Head of household, \$8,000

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60	Additional taxes: a <input type="checkbox"/> AEIC payments b <input type="checkbox"/> Household employment taxes. Attach Schedule H	60	
61	Add lines 56 through 60. This is your total tax	61	1,050

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	1,667
63	2008 estimated tax payments and amount applied from 2007 return	63	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election 64b		
65	Excess social security and tier 1 RRTA tax withheld (see page 61)	65	
66	Additional child tax credit. Attach Form 8812	66	
67	Amount paid with request for extension to file (see page 61)	67	
68	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 4136 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	68	
69	First-time homebuyer credit. Attach Form 5405	69	
70	Recovery rebate credit (see worksheet on pages 62 and 63)	70	
71	Add lines 62 through 70. These are your total payments	71	1,667

Refund

Direct deposit? See page 63 and fill in 73b, 73c, and 73d, or Form 8888.

72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	72	617
73a	Amount of line 72 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	73a	617
b	Routing number XXXXXXXXXXXX	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number XXXXXXXXXXXXXXXXXXXX		
74	Amount of line 72 you want applied to your 2009 estimated tax	74	

Amount You Owe

75	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 65	75	
76	Estimated tax penalty (see page 65)	76	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 66)? ☒ Yes. Complete the following. ☐ No

Designee's name **PREPARER** Personal identification number (PIN) Phone no.

Sign Here

Joint return? See page 15. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature *[Signature]* Date *9/11/13* Your occupation **SCIENTIST** Daytime phone number **516-515-1474**

Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

Paid

Preparer's signature *[Signature]* Date **9/11/13** Check if self-employed ☐ Preparer's SSN or PTIN

Preparer's Use Only

Firm's name (or yours if self-employed), address, and ZIP code **WOLFSOHN FINANCIAL SERVICES, INC.
153 BROADWAY
LYNBROOK NY 11563-3252** EIN **11-3120944** Phone no. **516-887-7380**

SCHEDULES A&B

(Form 1040)

Department of the Treasury
Internal Revenue Service (99)**Schedule A—Itemized Deductions**

(Schedule B is on back)

OMB No. 1545-0074

2008Attachment
Sequence No. **07**▶ **Attach to Form 1040.**▶ **See Instructions for Schedules A&B (Form 1040).**

Name(s) shown on Form 1040

D. B. KARRON

Your social security number

054-42-5466

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.		
1	Medical and dental expenses (see page A-1)	1	
2	Enter amount from Form 1040, line 38 2		
3	Multiply line 2 by 7.5% (.075)	3	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4
Taxes You Paid (See page A-2.)	5 State and local (check only one box):	5	6,879
	a <input checked="" type="checkbox"/> Income taxes, or		
	b <input type="checkbox"/> General sales taxes	6	4,527
	6 Real estate taxes (see page A-5)	7	
	7 Personal property taxes	8	
	8 Other taxes. List type and amount ▶		
	9 Add lines 5 through 8	9	11,406
Interest You Paid (See page A-5.)	10 Home mortgage interest and points reported to you on Form 1098	10	10,433
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 and show that person's name, identifying no., and address ▶	11	
	12 Points not reported to you on Form 1098. See page A-6 for special rules	12	
	13 Qualified mortgage insurance premiums (see page A-6)	13	
	14 Investment interest. Attach Form 4952 if required. (See page A-6.)	14	
	15 Add lines 10 through 14	15	10,433
Gifts to Charity If you made a gift and got a benefit for it, see page A-7.	16 Gifts by cash or check. If you made any gift of \$250 or more, see page A-7	16	
	17 Other than by cash or check. If any gift of \$250 or more, see page A-8. You must attach Form 8283 if over \$500	17	
	18 Carryover from prior year	18	
	19 Add lines 16 through 18	19	
Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See page A-8.)	20	
Job Expenses and Certain Miscellaneous Deductions (See page A-9.)	21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-9.) ▶	21	
	22 Tax preparation fees	22	
	23 Other expenses—investment, safe deposit box, etc. List type and amount ▶	23	
	24 Add lines 21 through 23	24	
	25 Enter amount from Form 1040, line 38 25	25	
	26 Multiply line 25 by 2% (.02)	26	
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	
Other Miscellaneous Deductions	28 Other—from list on page A-10. List type and amount ▶	28	
Total Itemized Deductions	29 Is Form 1040, line 38, over \$159,950 (over \$79,975 if married filing separately)? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-10 for the amount to enter.	29	21,839
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>		

For Paperwork Reduction Act Notice, see Form 1040 instructions.

DAA

Schedule A (Form 1040) 2008

Federal Statements

Form 1040, Line 19 - Unemployment Compensation Received

<u>Description</u>	<u>Taxpayer Amount</u>	<u>Spouse Amount</u>
NYS DOL	\$ 12,555	\$
TOTAL	\$ 12,555	\$ 0

Federal Statements

Schedule A, Line 5 - State and Local Taxes

Description	Amount
STATE WITHHOLDING ON W-2S	\$ 1,117
STATE TAX PAYMENTS	5,762
TOTAL INCOME TAXES*	<u>6,879</u>
GENERAL SALES TAX	631
TOTAL SALES TAXES	<u>631</u>

*INCOME TAXES ARE BEING DEDUCTED

Schedule A, Line 10 - Home Mortgage Interest From Form 1098

Description	Amount
CHASE HOME	\$ 10,433
TOTAL	<u>\$ 10,433</u>

Federal Statements

Form 1040, Line 19 - Unemployment Compensation Received

<u>Description</u>	<u>Taxpayer Amount</u>	<u>Spouse Amount</u>
NYS DOL	\$ 12,555	\$
TOTAL	\$ 12,555	\$ 0

Cover Sheet for Form IT-201**Resident Income Tax Return**

New York State • New York City • Yonkers

This is the cover sheet of your return. For your return to be complete you must include this cover sheet with all four pages of Form IT-201 and all required attachments.



Taxpayer name and address		Software vendor code	
		1022	
Your social security number		Spouse's social security number	
[REDACTED]			
Your first name and middle initial	Your last name		
D. B.	KARRON		
Spouse's first name and middle initial	Spouse's last name		
Mailing address (number and street or rural route)		Apartment no.	
348 EAST FULTON STREET			
City, village or post office	State	ZIP code	
LONG BEACH	NY	11561	
Summary of return data			
Federal adjusted gross income	35,002.		
Total NYS adjusted gross income	35,002.		
Total New York State Tax withheld	1,117.		
Total New York City tax withheld			
Total Yonkers tax withheld			
Amount to be refunded to you			
Amount you owe	346.		



Staple check or money order here.



0731081022



File this original scannable cover sheet with both pages of your tax return.

Resident Income Tax Return (long form)**IT-201**

New York State • New York City • Yonkers

For the full year January 1, 2008, through December 31, 2008, or fiscal year beginning

For help completing your return, see the combined instructions, Form IT-150 and IT-201.

and ending

Important: You must enter your social security number(s) in the boxes to the right.

Print or type	Your first name and middle initial D	Your last name (for a joint return, enter spouse's name on line below) B KARRON	▼ Your social security number [REDACTED]
	Spouse's first name and middle initial	Spouse's last name	▼ Spouse's social security number
	Mailing address (see instructions, page 64) (number and street or rural route) 348 EAST FULTON STREET	Apartment number	New York State county of residence • NEWY
	City, village, or post office LONG BEACH	State NY	ZIP code 11561
			School district name • MANHATTAN
Permanent home address (see instructions, page 64) (number and street or rural route)		Apartment number	School district code number 369
City, village, or post office	State NY	ZIP code	Decedent information: • Taxpayer's date of death • Spouse's date of death •
(A) Filing status - mark an X in one box:		(D) Have you underreported your tax due on past returns? To correct this without penalty, visit us at www.nystax.gov	
(1) <input checked="" type="checkbox"/> Single		(E) Did you or your spouse maintain living quarters in NYC during 2008 (see page 65)? Yes <input checked="" type="checkbox"/> No	
(2) <input type="checkbox"/> Married filing joint return (enter spouse's social security number above)		(F) NYC residents and NYC part-year residents only (see page 65):	
(3) <input type="checkbox"/> Married filing separate return (enter spouse's social security number above)		(1) Number of months you lived in NY City in 2008 • 12	
(4) <input type="checkbox"/> Head of household (with qualifying person)		(2) Number of months your spouse lived in NY City in 2008 •	
(5) <input type="checkbox"/> Qualifying widow(er) with dependent child		(G) Enter your 2 digit special condition code if applicable (see page 66) •	
(B) Did you itemize your deductions on your 2008 federal income tax return? Yes <input checked="" type="checkbox"/> No		If applicable, also enter your second 2-digit special condition code •	
(C) Can you be claimed as a dependent on another taxpayer's federal return? Yes No <input checked="" type="checkbox"/>			

Federal income and adjustments

Only full-year New York State residents may file this form. For lines 1 through 18 below, enter your income items and total adjustments as they appear on your federal return (see page 67). Also see page 67 instructions for showing a loss.

	Dollars
1 Wages, salaries, tips, etc.	1. 22,447.
2 Taxable interest income	2.
3 Ordinary dividends	3.
4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4.
5 Alimony received	5.
6 Business income or loss (attach a copy of federal Schedule C or C-EZ, Form 1040)	6.
7 Capital gain or loss (if required, attach a copy of federal Schedule D, Form 1040)	7.
8 Other gains or losses (attach a copy of federal Form 4797)	8.
9 Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box	9.
10 Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box	10.
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (attach copy of federal Schedule E, Form 1040)	11.
12 Farm income or loss (attach a copy of federal Schedule F, Form 1040)	12.
13 Unemployment compensation	13. 12,555.
14 Taxable amount of social security benefits (also enter on line 27)	14.
15 Other income (see page 67) Identify:	15.
16 Add lines 1 through 15	16. 35,002.
17 Total federal adjustments to income (see page 67) Identify:	17.
18 Subtract line 17 from line 16. This is your federal adjusted gross income.	18. 35,002.

2011081022

You must file all four pages of this original scannable return with the Tax Department.



Dollars

19 Enter the amount from line 18 on page 1. This is your federal adjusted gross income. 19. 35,002.

New York additions (see page 68)

20 Interest income on state and local bonds and obligations (but not those of NY State or its local governments) 20.

21 Public employee 414(h) retirement contributions from your wage and tax statements (see page 69) 21.

22 New York's 529 college savings program distributions (see page 69) 22.

23 Other (see page 70) Identify: 23.

24 Add lines 19 through 23 24. 35,002.

New York subtractions (see page 73)

25 Taxable refunds, credits, or offsets of state and local income taxes (from line 4) 25.

26 Pensions of NYS and local governments and the federal government (see page 73) 26.

27 Taxable amount of social security benefits (from line 14) 27.

28 Interest income on U.S. government bonds 28.

29 Pension and annuity income exclusion (see page 73) 29.

30 New York's 529 college savings program deduction/earnings 30.

31 Other (see page 74) Identify: 31.

32 Add lines 25 through 31 32.

33 Subtract line 32 from line 24. This is your New York adjusted gross income. 33. 35,002.

Standard deduction or itemized deduction (see page 78)

34 Enter your **standard deduction** (from the table below) or your **itemized deduction** (from the worksheet below). Mark an X in the appropriate box: ● **Standard** ... or ... ● ☒ **Itemized** 34. 14,960.

35 Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank) 35. 20,042.

36 Dependent exemptions (not the same as total federal exemptions; see page 80) 36.

37 Subtract line 36 from line 35. This is your **taxable income**. 37. 20,042.

or

New York State standard deduction table	
Filing status (from the front page)	Standard deduction (enter on line 34 above)
(1) Single and you marked item C Yes	\$ 3,000
(1) Single and you marked item C No	7,500
(2) Married filing joint return	15,000
(3) Married filing separate return	7,500
(4) Head of household (with qualifying person)	10,500
(5) Qualifying widow(er) with dependent child	15,000

New York State itemized deduction worksheet	
a Medical and dental expenses (from federal Schedule A, line 4)	a.
b Taxes you paid (from federal Schedule A, line 9)	b. 11,406.
c Interest you paid (from federal Schedule A, line 15)	c. 10,433.
d Gifts to charity (from federal Schedule A, line 19)	d.
e Casualty and theft losses (from federal Schedule A, line 20)	e.
f Job expenses and most other miscellaneous deductions (from federal Schedule A, line 27)	f.
g Other miscellaneous deductions (from federal Schedule A, line 28)	g.
h Enter amount from federal Schedule A, line 29	h. 21,839.
i State, local, and foreign income taxes and other subtraction adjustments (see page 78)	i. 6,879.
j Subtract line i from line h	j. 14,960.
k Addition adjustments (see page 79)	k.
l Add lines j and k	l. 14,960.
m Itemized deduction adjustment (see page 80)	m.
n Subtract line m from line l	n. 14,960.
o College tuition itemized deduction (see Form IT-272)	o.
p Add lines n and o. This is your New York State itemized deduction; enter on line 34 above.	p. 14,960.

2012081022

You must file all four pages of this original
scannable return with the Tax Department.



D. B. KARRON

Tax computation, credits, and other taxes (see page 81)		Dollars
38 Enter the amount from line 37 on page 2. This is your taxable income .	38.	20,042.
39 New York State tax on line 38 amount (see page 81 and Tax Computation on page 52)	39.	975.
40 New York State household credit (from table 1, 2, or 3 on pages 81 and 82)	40.	
41 Resident credit (attach Form IT-112-R or IT-112-C, or both; see page 82)	41.	
42 Other New York State nonrefundable credits (from Form IT-201-ATT, line 7; attach form)	42.	
43 Add lines 40, 41, and 42	43.	
44 Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank)	44.	975.
45 Net other New York State taxes (from Form IT-201-ATT, line 30; attach form)	45.	
46 Add lines 44 and 45. This is the total of your New York State taxes .	46.	975.

New York City and Yonkers taxes, credits, and tax surcharges

47 New York City resident tax on line 38 amount (see page 82)	47.	633.	
48 New York City household credit (from table 4, 5, or 6 on page 83)	48.		
49 Subtract line 48 from line 47 (if line 48 is more than line 47, leave blank)	49.	633.	
50 Part-year New York City resident tax (attach Form IT-360.1)	50.		See instructions beginning on pages 82, 83, and 84, to compute New York City and Yonkers taxes, credits, and tax surcharges.
51 Other New York City taxes (from Form IT-201-ATT, line 34; attach form)	51.		
52 Add lines 49, 50, and 51	52.	633.	
53 NY City nonrefundable credits (from Form IT-201-ATT, line 10; attach form)	53.		
54 Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)	54.	633.	
55 Yonkers resident income tax surcharge (see page 84)	55.		
56 Yonkers nonresident earnings tax (attach Form Y-203)	56.		
57 Part-year Yonkers resident income tax surcharge (attach Form IT-360.1)	57.		
58 Add lines 54 through 57. This is the total of your New York City and Yonkers taxes / surcharges .	58.	633.	
59 Sales or use tax (See the instructions on page 85.) Do not leave line 59 blank.	59.	0.	

Voluntary contributions (whole dollar amounts only; see page 86)

60a Return a Gift to Wildlife	60a.		
60b Missing/Exploited Children Fund	60b.		
60c Breast Cancer Research Fund	60c.		
60d Alzheimer's Fund	60d.		
60e Olympic Fund (\$2 or \$4; see page 86)	60e.		
60f Prostate Cancer Research Fund	60f.		
60g National 9/11 Memorial	60g.		
60 Add lines 60a through 60g. This is your total voluntary contributions .	60.		
61 Add lines 46, 58, 59, and 60. This is your total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions .	61.	1,608.	

2013081022

You must file all four pages of this original
scannable return with the Tax Department.



62 Enter the amount from line 61 on page 3. This is your total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions.

Dollars

62. 1,608.

Payments and refundable credits (see page 87)

63 Empire State child credit (attach Form IT-213)
 64 NYS/NYC State child and dependent care credit (attach Form IT-216)
 65 NY State earned income credit (EIC) (attach Form IT-215 or IT-209)
 66 NY State noncustodial parent EIC (attach Form IT-209)
 67 Real property tax credit (attach Form IT-214)
 68 College tuition credit (attach Form IT-272)
 69 NY City school tax credit (also complete (F) on page 1; see page 88)
 70 NY City earned income credit (attach Form IT-215 or IT-209)
 71 Other refundable credits (from Form IT-201-ATT, line 18; attach form)
 72 Total New York State tax withheld
 73 Total New York City tax withheld
 74 Total Yonkers tax withheld
 75 Total estimated tax payments / Amount paid with Form IT-370
 76 Add lines 63 through 75. This is the total of your payments.

63.
64.
65.
66.
67.
68.
69.
70.
71.
72.
73.
74.
75.

145.

1,117.

Forms IT-2 and/or IT-1099-R must be completed and attached to your return instead of federal Forms W-2 and/or 1099-R.
 Staple them (and any other applicable forms) to the top of this page 4.
 See Step 11 on page 94 for the proper assembly of your four-page return and all attachments.

76. 1,262.

Your refund / amount overpaid (see page 90)

77 If line 76 is more than line 62, subtract line 62 from line 76.
 78 Amount of line 77 that you want refunded to you. Complete line 82.
 79 Amount of line 77 that you want applied to your 2009 estimated tax (see instructions)

79.

77.

Refund 78.

Amount you owe (see page 91)

80 If line 76 is less than line 62, subtract line 76 from line 62. Complete line 82.
 81 Estimated tax penalty (Include this amount on line 80 or reduce the overpayment on line 77; see page 91)

81.

Owe 80.

346.

82 Account information (see page 92)

Mark one: ●

Refund – Direct Deposit ●

Owe – Electronic funds withdrawal

82a Routing number: ●

Electronic funds withdrawal effective date:

82b Account number: ●

82c Account type: ● Checking ● Savings

Third – party designee? (see instr.)
 Yes ☒ No

Print designee's name

PREPARER

E-mail:

Designee's phone number:
 516-887-7380

Personal identification
 number (PIN)

Paid preparer's use only

Sign your return here

Preparer's signature

Your signature



Date
 09-11-2013



▼ Preparer's SSN or PTIN

● Employer identification number
 11-3120944

Your occupation: ● SCIENTIST
 Spouse's signature (if joint return)

Firm's name (or yours, if self-employed)

WOLFSOHN FINANCIAL SERVICES,

Mark an X if
 self-employed

Address

153 BROADWAY
 LYNBROOK

NY 11563

Spouse's occupation (if joint return)

E-mail:

Date

E-mail

▼ Daytime phone number
 516-515-1474

Mail your completed return and any attachments to:

STATE PROCESSING CENTER, PO BOX 61000, ALBANY NY 12261-0001.

For information about private delivery services, see page 38.

2014081022

File all four pages of this original scannable return with the Tax Department.



2008

New York State Department of Taxation and Finance

Summary of W-2 Statements**IT-2**

New York State • New York City • Yonkers

Do not detach or separate the W-2 Records below. File Form IT-2 as an entire page. See instructions on the back.

Taxpayer's first name and middle initial

D

Taxpayer's last name

B KARRON

▼ Your social security number

Spouse's first name and middle initial

Spouse's last name

▼ Spouse's social security number

Box c Employer's name and full address (including ZIP code)

W-2

ATK SPACE SYSTEMS INC

Record 1

Box b Employer identification number (EIN)

33-0517898

This W-2 record is for

(mark an X in one box):

Taxpayer ☒ Spouse

Box 1 Wages, tips, other compensation

22,447.

Box 8 Allocated tips

Box 9 Advance EIC payment

Box 10 Dependent care benefits

Box 11 Nonqualified plans

Box 12a Amount

▼ Code

Box 12b Amount

▼ Code

Box 12c Amount

▼ Code

Box 12d Amount

▼ Code

Box 13 Statutory employee

Box 14a Amount

▼ Description

Box 14b Amount

▼ Description

Box 14c Amount

▼ Description

Box 15 State

NY

Box 16 State wages, tips, etc. (for NYS)

22,447.

Box 17 New York State income tax withheld

1,117.

Box 18 Local wages, tips, etc.

Box 19 Local income tax withheld

Locality a

Locality b

Locality a

Locality b

Box 20 Locality name

Locality a

Locality b

Corrected (W-2c)

Do not detach.

Box c Employer's name and full address (including ZIP code)

W-2

Record 2

Box b Employer identification number (EIN)

This W-2 record is for

(mark an X in one box):

Taxpayer ☐ Spouse

Box 1 Wages, tips, other compensation

Box 8 Allocated tips

Box 9 Advance EIC payment

Box 10 Dependent care benefits

Box 11 Nonqualified plans

Box 12a Amount

▼ Code

Box 12b Amount

▼ Code

Box 12c Amount

▼ Code

Box 12d Amount

▼ Code

Box 13 Statutory employee

Box 14a Amount

▼ Description

Box 14b Amount

▼ Description

Box 14c Amount

▼ Description

Box 15 State

Box 16 State wages, tips, etc. (for NYS)

Box 17 New York State income tax withheld

Box 18 Local wages, tips, etc.

Box 19 Local income tax withheld

Locality a

Locality b

Locality a

Locality b

Box 20 Locality name

Locality a

Locality b

Corrected (W-2c)

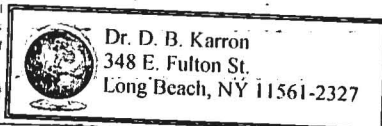
Please file this original scannable form with the Tax Department.

If you or your paid preparer use software to produce this form, it might have a two-dimensional (2-D) barcode on the bottom of this page. It will appear as a rectangular-shaped object with very small black boxes and white spaces. This barcode will be used to efficiently process your entries on this form.

1021081022



(Please Print)



09/20/2013



1000

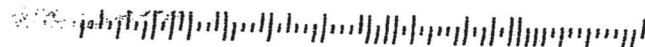
64999

U.S. POSTAGE
PAID
LONG BEACH, NY
11561
SEP 25, 13
AMOUNT

\$0.66
00076560-07

Department of the Treasury
Internal Revenue Service
Kansas City, MO 64999-0002

64999\$0062



HAZ

██████████ MFT>30 TX-RD>200812 NM-CTRL>KARR
PRIMARY-NAME>KARRON,D B JULIAN-DT>2013309
ASED>04/EE/2012 OPNG-CRTN-DT>08/11/2011
SOURCE-CD>70 REFERRALS/OTHER AGENCY REQUESTS EXAM-START-CD/DT>312 12/07/2011

ACTY-CD>272 DIF/DAS-RSN-CD>R DIS-IND>4

STATUTE-XTRCTN-IND>1 PARTIAL-AGRMT-IND>0 TC-300-IND>0
PBC>201 SBC>08000 POD>044
EGC/DT>1403 10/17/2011 PRIOR-EGC/DT>1898 09/19/2011 PRIOR-SBC>87700
CURRENT-STATUS-CD/DATE PRIOR-STATUS-CD/DATE
12 STARTED 12/07/2011 10 ASSIGNED-NO TIME APPLIED 10/17/2011
PROJ-CD>0785 TRACK-CD>1705 PUSH-CD>036 PICF-CD>0 AIMS-FRZ-CD>C
XREF-DLN>19277214200001
RET-RECVD-DT>08/02/2011 DELQ-RET-IND>1 RET-PSTNG-YR>2011 UPDT-CD>S PR-UPDT-CD>Q
CAF-IND>1 TC-424-CD>2

NM-LN-YR>2001 MASTER-FILE-NAME-LINE>D B KARRON
ADD-CHG-CYC>200841 CONT-OF-PRIMARY-NAME>
STREET>348 E FULTON ST
CITY>LONG BEACH STATE>NY ZIP>115612327
SC>19 BSC

Employee #0194576273 Page 001 of 004 PAGE 002

statue 09/30/2016

██████████ MFT>30 TX-RRD>200812 NM-CTRL>KARR
PRIMARY-NAME>KARRON,D B JULIAN-DT>2013309
AIMS-OPENING-SOURCE-CD>70 RETURN-FORM-NUMBER>1040A
TECH-SERVICES-CD/DT>000 PRIOR-TECH-SERVICES-CD/DT>000
EITC-PROJECT-CD-IND>N

EXAM-NAICS-CD>000000 RET-NOT-REQ

BOD-CD>WI CLIENT-CD>

OPENING-DLN>19210888000001

Employee #0194576273 Page 002 of 004 PAGE 003

SC>19 BSC

██████████ MFT>30 TX-FRD>200812
PRIMARY-NAME>KARRON, D B
LAST-AMT-PUT-IN-CUM> \$ 0.00
EXAM-CUM-ASSMNT-AMT> \$ 0.00
MAN-ASSMNT-AMT> \$ 0
UNAGREED-AMT> \$ 0
EXAM-ADJ-AMT> \$ 0
AIMS/EXAM-RESULTS> \$ 0

NM-CTRL>KARR
JULIAN-DT>2013309

Employee #0194576273 Page 003 of 004 PAGE 004

SC>19 BSC

Name and Address of Taxpayer

DB KARRON
348 EAST FULTON STREET
LONG BEACH NY 11561

Taxpayer Identification Number

Return Form No.:

1040

Person with whom
examination
changes were
discussed.Name and Title:
DB KARRON

1. Adjustments to Income	Period End 12/31/2008	Period End	Period End
a. Unemployment Compensation	12,555.00		
b. Wages, Salaries and Tips, etc.	22,447.00		
c. Itemized Deductions	(21,839.00)		
d. Exemptions	(3,500.00)		
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
o.			
p.			
2. Total Adjustments	9,663.00		
3. Taxable Income Per Return or as Previously Adjusted	0.00		
4. Corrected Taxable Income	9,663.00		
Tax Method	TAX TABLE		
Filing Status	Single		
5. Tax	1,050.00		
6. Additional Taxes / Alternative Minimum Tax			
7. Corrected Tax Liability	1,050.00		
8. Less a.			
Credits b.			
c.			
d.			
9. Balance (Line 7 less Lines 8a through 8d)	1,050.00		
10. Plus a.			
Other b.			
Taxes c.			
d.			
11. Total Corrected Tax Liability (Line 9 plus Lines 10a through 10d)	1,050.00		
12. Total Tax Shown on Return or as Previously Adjusted	0.00		
13. Adjustments to: a.			
b.			
c.			
14. Deficiency-Increase in Tax or (Overassessment-Decrease in Tax) (Line 11 less Line 12 adjusted by Lines 13a through 13c)	1,050.00		
15. Adjustments to Prepayment Credits - Increase (Decrease) See Attached	1,667.00		
16. Balance Due or (Overpayment) - (Line 14 adjusted by Line 15) (Excluding interest and penalties)	(617.00)		

The Internal Revenue Service has agreements with state tax agencies under which information about federal tax, including increases or decreases, is exchanged with the states. If this change affects the amount of your state income tax, you should amend your state return by filing the necessary forms.

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not pay the required tax. The IRS may order backup withholding (withholding of a percentage of your dividend and/or interest income) if the tax remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period.

Department of the Treasury-Internal Revenue Service
Income Tax Examination ChangesPage 2 of 2Name of Taxpayer
DB KARRONTaxpayer Identification Number
054- [REDACTED]Return Form No.:
1040

17. Penalties/ Code Sections	Period End 12/31/2008	Period End	Period End
a.			
b.			
c.			
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
18. Total Penalties			
Underpayment attributable to negligence: (1981-1987) A tax addition of 50 percent of the interest due on the underpayment will accrue until it is paid or assessed.			
Underpayment attributable to fraud: (1981-1987) A tax addition of 50 percent of the interest due on the underpayment will accrue until it is paid or assessed.			
Underpayment attributable to Tax Motivated Transactions (TMT). The interest will accrue and be assessed at 120% of the underpayment rate in accordance with IRC §6621(c)	0.00		
19. Summary of Taxes, Penalties and Interest:			
a. Balance due or (Overpayment) Taxes - (Line 16, Page 1)	(617.00)		
b. Penalties (Line 18) - computed to 05/12/2014			
c. Interest (IRC § 6601) - computed to 06/11/2014	0.00		
d. TMT Interest - computed to 06/11/2014 (on TMT underpayment)	0.00		
e. Amount due or (refund) - (sum of Lines a, b, c and d)	(617.00)		

Other Information:

THE OTHER ADJUSTMENTS REPRESENT DELINQUENT RETURN PROCEDURES THAT WERE FOLLOWED.

Examiner's Signature: HAL S. SHERRY	Employee ID: 11-03033	Office: BETHPAGE, NY. 11714	Date: 05/12/2014
--	--------------------------	--------------------------------	---------------------

Consent to Assessment and Collection- I do not wish to exercise my appeal rights with the Internal Revenue Service or to contest in the United States Tax Court the findings in this report. Therefore, I give my consent to the immediate assessment and collection of any increase in tax and penalties, and accept any decrease in tax and penalties shown above, plus additional interest as provided by law. It is understood that this report is subject to acceptance by the Area Director, Area Manager, Specialty Tax Program Chief, or Director of Field Operations.

PLEASE NOTE: If a joint return was filed, BOTH taxpayers must sign.

Signature of Taxpayer	Date:	Signature of Taxpayer	Date:
By:		Title:	Date:

Name of Taxpayer: DB KARRON
Identification Number: [REDACTED]

Total

05/12/2014
15.00.00

2008 - Form 6251 - Alternative Minimum Tax Computation

1. If filing Schedule A, enter taxable income before exemptions; otherwise, enter adjusted gross income	13,163.00
2. Total adjustment and preferences (excluding any NOL deduction)	11,406.00
3. Net operating loss deduction	0.00
4. Alternative tax net operating loss deduction	0.00
5. Alternative minimum taxable income (combine lines 1 thru 4)	24,569.00
6. Exemption amount	46,200.00
7. Subtract line 6 from line 5 (if zero or less, enter zero)	0.00
8. If capital gains are reported, see line 19 from continuation page (If FEIT worksheet for AMT is used, enter amount from line 6 of that worksheet instead) All others: If line 7 is \$175,000 or less (\$87,500 if MFS) multiply line 7 by 26%. Otherwise, multiply line 7 by 28% and subtract \$3,500 (\$1,750 if MFS) from the result	0.00
9. Alternative minimum tax foreign tax credit	0.00
10. Tentative minimum tax (line 8 less line 9)	0.00
11. Regular tax before credits (if Schedule J was used to figure tax, use the refigured amounts for lines 44 and 47 of Form 1040 without using Schedule J)	0.00
12. Alternative minimum tax	0.00

Exemption Worksheet (line 6 above)

A. Exemption amount based on filing status	46,200.00
B. Alternative minimum taxable income	24,569.00
C. Enter \$112,500 (\$150,000 if married filing jointly or qualifying widow(er), \$75,000 if married filing separately)	112,500.00
D. Subtract line C from line B	0.00
E. Multiply line D by 25%	0.00
F. Subtract line E from line A (if zero or less, enter zero)	46,200.00

Name of Taxpayer: DB KARRON

05/12/2014

Identification Number: [REDACTED]

Total

15.00.00

2008 - Form 6251 - Continuation, Tax Computation Using Maximum Capital Gain Rates

1. Amount from Form 6251 report, line 7 (If FEIT worksheet for AMT was used, enter amount from line 3 of that worksheet instead)	0.00
2. Amount from line 6 Qualified Dividends and Capital Gain Tax Worksheet or line 13 Schedule D Tax Worksheet (refigured for AMT)	0.00
3. Amount from Schedule D line 19 (refigured for AMT)	0.00
4. Amount from line 2 if no Schedule D worksheet; otherwise, the smaller of the sum of line 2 and line 3 or Schedule D worksheet line 10 (refigured for AMT)	0.00
5. Smaller of line 1 or line 4	0.00
6. Subtract line 5 from line 1	0.00
7. If line 6 is \$175,000 or less (\$87,500 if MFS) multiply line 6 by 26%; otherwise, multiply line 6 by 28% and subtract \$3,500 (\$1,750 if MFS) from the result	0.00
8. Enter: \$65,100 if married filing jointly or qualifying widow(er) \$32,550 if single or married filing separately \$43,650 if head of household	32,550.00
9. Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet or line 14 Schedule D Tax Worksheet	0.00
10. Subtract line 9 from line 8 (if zero or less, enter zero)	0.00
11. Smaller of line 1 or line 2	0.00
12. Smaller of line 10 or line 11	0.00
13. Subtract line 12 from line 11	0.00
14. Multiply line 13 by 15%	0.00
15. Subtract line 11 from line 5	0.00
16. Multiply line 15 by 25%	0.00
17. Total of lines 7, 14 and 16	0.00
18. If line 1 is \$175,000 or less (\$87,500 if MFS) multiply line 1 by 26%; otherwise, multiply line 1 by 28% and subtract \$3,500 (\$1,750 if MFS) from the result	0.00
19. Smaller of line 17 or line 18. Enter here and on line 8 of Form 6251 report	0.00

Name Of Taxpayer: DB KARRON
Identification Number: [REDACTED]

05/12/2014
Total 15.00.00

2008 - PERSONAL EXEMPTION WORKSHEET

1. Multiply \$500 by the total number of displaced individuals listed in Part I of Form 8914 (Maximum amount is \$2,000; \$1,000 if married filing separately)	0.00
2. Multiply \$3,500.00 by the total number of exemptions claimed	3,500.00
3. Add lines 1 and 2	3,500.00
4. Adjusted gross income	35,002.00
5. Limitation based on filing status NOTE: If line 4 is not greater than line 5, STOP; enter amount from line 3 on line 13 below	159,950.00
6. Subtract line 5 from line 4	0.00
7. If line 6 is more than \$122,500 (\$61,250 if married filing separately) multiply \$2,333.00 by the total number of exemptions claimed; otherwise, skip line 8 and go to line 9	0.00
8. Add lines 1 and 7 and enter the amount on line 13 below; do not complete the rest of the worksheet	0.00
9. Divide line 6 by \$2,500 (\$1,250 if married filing separately) (If result is not a whole number, increase to next whole number)	0.00
10. Multiply line 9 by 2% and enter the result as a decimal rounded to at least three places	0.00
11. Multiply line 2 by line 10	0.00
12. Divide line 11 by 3.0	0.00
13. Deduction for exemptions (subtract line 12 from line 3; or the amount from line 5 or line 8 above)	3,500.00

Name of Taxpayer: DB KARRON

05/12/2014

Identification Number: [REDACTED]

Total

15.00.00

2008 - SCHEDULE A - ITEMIZED DEDUCTIONS

	PER RETURN	PER EXAM	ADJUSTMENT
1. Medical, dental and insurance premiums	0.00	0.00	0.00
2. 7.5% of adjusted gross income	0.00	2,625.15	
3. Net medical and dental expenses	0.00	0.00	0.00
4. Taxes	0.00	11,406.00	(11,406.00)
5. Home interest expense	0.00	10,433.00	(10,433.00)
6. Qualified mortgage insurance premiums	0.00	0.00	0.00
7. Investment interest	0.00	0.00	0.00
8. Other interest expense	0.00	0.00	0.00
9. Total interest expense	0.00	10,433.00	(10,433.00)
10. Contributions	0.00	0.00	0.00
11. Casualty and theft losses	0.00	0.00	0.00
12. Miscellaneous deductions	0.00	0.00	0.00
13. 2% of adjusted gross income	0.00	700.00	
14. Excess miscellaneous deductions	0.00	0.00	0.00
15. Other miscellaneous deductions	0.00	0.00	0.00
16. Total itemized deductions (Sum of lines 3, 4, 9, 10, 11, 14, and 15 less any applicable limitation)	0.00	21,839.00	(21,839.00)

ITEMIZED DEDUCTIONS WORKSHEET - PER EXAM

A. Total of lines 3, 4, 9, 10, 11, 14, and 15	21,839.00
B. Total of lines 3, 7, 11, (plus any gambling losses included on line 15)	0.00
C. Line A less line B	21,839.00
D. Multiply the amount on line C by 80%	17,471.00
E. Adjusted gross income	35,002.00
F. Itemized deduction limitation	159,950.00
G. Line E less line F	0.00
H. Multiply the amount on line G by 3%	0.00
I. Enter the smaller of line D or line H	0.00
J. Divide line I by 1.5	0.00
K. Subtract line J from line I	0.00
L. Total itemized deductions (entered on line 16 above)	21,839.00

1. (a) Name and Address of Taxpayer

KARRON, D B
348 E FULTON ST
LONG BEACH NY 11561-2327

1. (c) Employee Charged with Return

SHERRY, HAL 2533

Signature

Date Returned

Secretary Initials Date Returned

1. (b) Taxpayer Identification

Tin: XXXXXXXXXX
MFT: 30
Tax Period: 200812

Form Number: 1040

2. Notification Date: 11292011

3. AAC: 201 8000 1403

4. Date Filed or Due: 9/30/2013
(Whichever is later)

5. Statute Expiration Date	Examiner Initials	Date	Manager Initials	Date
<u>09/30/2016</u>	<u>HS</u>	<u>11/30/11</u>	<u>DS</u>	<u>3/18/14</u>

6. Appropriate Blank to be Checked by Individual Charged with Return

- | | |
|--|--|
| <input type="checkbox"/> Consent Secured | <input type="checkbox"/> Section 183(e)(4) (MM) |
| <input type="checkbox"/> Claim Timely Filed (AA) | <input type="checkbox"/> Section 6501(e) (NN) |
| <input type="checkbox"/> Statute Waived by Closing Agreement (AB) | <input type="checkbox"/> Section 6501(c)(1) (OO) |
| <input type="checkbox"/> TEFRA Statute Secured at Partner Level (AC) | <input type="checkbox"/> Docketed Case (QQ) |
| <input type="checkbox"/> NOL Carryback Year (BB) | <input type="checkbox"/> IRCs that override 6501(a) (RR) |
| <input type="checkbox"/> Joint Investigation (CC) | <input type="checkbox"/> Financial Disability (SS) |
| <input type="checkbox"/> Credit Carryback Year (DD) | <input type="checkbox"/> Mitigation (TT) |
| <input type="checkbox"/> No Return Filed (EE) | <input type="checkbox"/> Failure to Notify of Foreign Transfers (UU) |
| <input type="checkbox"/> Reference Return (FF) | <input type="checkbox"/> Gifts not Adequately Disclosed (VV) |
| <input type="checkbox"/> Non-TEFRA Flow-thru (GG) | <input type="checkbox"/> Failure to Disclose Information (WW) |
| <input type="checkbox"/> TEFRA Investor (HH) | <input type="checkbox"/> Return Preparer/Promoter Penalties (XX) |
| <input type="checkbox"/> Form 1040-Other Taxes (II) | <input type="checkbox"/> 2001 and Prior Offshore Project (YY) |
| <input type="checkbox"/> Non-taxable Fiduciary (JJ) | <input type="checkbox"/> AIMS Database Transfer (ZZ) |
| <input type="checkbox"/> Bankruptcy Suspense (KK) | <input type="checkbox"/> Other Code: _____ |
| <input type="checkbox"/> Third Party Records (LL) | <input type="checkbox"/> Taxpayer Refused to Execute Consent |
| | <input type="checkbox"/> Irregular Assessment Period |
| | (Explain in Item 7, Remarks) |

7. Remarks

DISPOSE OF ALL PRIOR ISSUES
Form 895 - ERCS Rev. 1/2010

NOTICE OF STATUTE
EXPIRATION

Department of the Treasury
Internal Revenue Service

Page Denied

██████████ MFT>30 TX-PRD>200812 NM-CTRL>KARR
PRIMARY-NAME>KARRON,D B JULIAN-DT>2014133
ASED>09/30/2016X OPNG-CRTN-DT>08/11/2011
SOURCE-CD>70 REFERRALS/OTHER AGENCY REQUESTS EXAM-START-CD/DT>312 12/07/2011

ACTY-CD>272 DIF/DAS-RSN-CD>R DIS-IND>4

AIMS-FRZ-CD> C
STATUTE-XTRCTN-IND>0 PARTIAL-AGRMT-IND>0 TC-300-IND>0
PBC>201 SBC>08000 POD>044
EGC/DT>1403 10/17/2011 PRIOR-EGC/DT>1898 09/19/2011 PRIOR-SBC>87700
CURRENT-STATUS-CD/DATE PRIOR-STATUS-CD/DATE
12 STARTED 12/07/2011 10 ASSIGNED-NO TIME APPLIED 10/17/2011
PROJ-CD>0785 TRACK-CD>1705 PUSH-CD>036 PICF-CD>0
XREF-DLN>19277214200001
RET-RECVD-DT>08/02/2011 DELQ-RET-IND>1 RET-PSTNG-YR>2011 UPDT-CD>E PR-UPDT-CD>S
CAF-IND>1 TC-424-CD>2

NM-LN-YR>2001 MASTER-FILE-NAME-LINE>D B KARRON
ADD-CHG-CYC>200841 CONT-OF-PRIMARY-NAME>
STREET>348 E FULTON ST
CITY>LONG BEACH STATE>NY ZIP>115612327
SC>19 BSC

Employee #2154143828 Page 001 of 004 PAGE 002

AMDISA054-██████████ MFT>30 TX-PRD>200812 NM-CTRL>KARR
PRIMARY-NAME>KARRON,D B JULIAN-DT>2014133
AIMS-OPENING-SOURCE-CD>70 RETURN-FORM-NUMBER>1040A
TECH-SERVICES-CD/DT>000 PRIOR-TECH-SERVICES-CD/DT>000
EITC-PROJECT-CD-IND>N

EXAM-NAICS-CD>000000 RET-NOT-REQ

BOD-CD>WI CLIENT-CD> OPENING-DLN>192108880000001

SC>19 BSC
Employee #2154143828 Page 002 of 004 PAGE 003

AMDISA054-4 [REDACTED] MFT>30 TX-PRD>200812
PRIMARY-NAME>KARRON,D B
LAST-AMT-PUT-IN-CUM>\$ 0.00
EXAM-CUM-ASSMNT-AMT>\$ 0.00
MAN-ASSMNT-AMT>\$ 0
UNAGREED-AMT>\$ 0
EXAM-ADJ-AMT>\$ 0
AIMS/EXAM-RESULTS>\$ 0

NM-CTRL>KARR
JULIAN-DT>2014133

SC>19 BSC

Employee #2154143828 Page 003 of 004 PAGE 004

AMDISA [REDACTED] 2-5466 MFT>30 TX-PRD>200812
PRIMARY-NAME>KARRON,D B

NM-CTRL>KARR
JULIAN-DT>2014133

AIMS STATUS-CD HISTORY

ST- STATUS	ST- STATUS
CD -CD-DT	CD -CD-DT
12 20111207	00 ,00000000
10 20111017	00 00000000
08 20110919	00 00000000
06 20110802	00 00000000
00 00000000	00 00000000
00 00000000	00 00000000
00 00000000	00 00000000
00 00000000	00 00000000
00 00000000	00 00000000
00 00000000	00 00000000
00 00000000	
00 00000000	
00 00000000	
00 00000000	
00 00000000	
00 00000000	
00 00000000	

SC>19 BSC

Employee #2154143828 Page 004 of 004 PAGE 001

30200812P01 IMF TAX MODULE NM CTRL:KARR WEEKLY
 19210-888-00000-1 SPSSN UP-CYC:2002
 D B KARRON TOT EXEMPTIONS:01 FMS :
 FSC:1 STATUS:06 STATUS DATE:08222011 AIMS :1
 NEXT CSED: ASSESSD BAL: .00 SETTL DATE:08222011 LIEN :
 LAST CSED: TOT INTERST: .00 INTEREST DATE:05262014 BWI :
 FIRST CSED: INT ASSESSD: .00 DISASTER RDD : BWNC :0
 ASSED: INT PAID: .00 DISASTERSTART: CC81 :0
 RSED:10-15-2012 FTP TOTAL: .00 GOVERN SC:19 HIST LC:11 CC85 :0
 FREEZE: -LR FTP ASSESSD: .00 MATH IN: TDA COPY: TC914:0
 INDICATORS: SFR CAF :1
 EFT-IND:0 DDRC :00PDC-CD:00 SBND1:00 SBND2:00 SBND3:00 ARDI :0
 SETTL CYC:20113208

TC	DATE	AMOUNT	CYCLE	DLN	VARIABLE DATA
150	08222011	.00	20113208	19210-888-00000-1	RECEIVED-DATE: 08022011
971	01242008	.00	20080608	08277-001-00000-8	XREF33-0517898
					ACT-CD: 146
971	01242008	.00	20080608	08277-001-00000-8	XREF95-2659854
					ACT-CD: 146
460	04152009	.00	20092008	09217-102-66435-9	EXT-DT:10152009
140	05102010	.00	20102008	19249-130-00000-0	
971	05312010	.00	20102008	09277-102-66435-9	ACT-CD: 804
					MISCCP 0059

PAGE 001 OF 002 IMFPG 002 DS:V

IMFOLT054- 30200812P02 IMF TAX MODULE NM CTRL:KARR WEEKLY
 UP-CYC:2002

TC	DATE	AMOUNT	CYCLE	DLN	VARIABLE DATA
520	03142011	.00	20111408	28277-488-56572-1	CC:85 CSED-CD:P BKSI:320
425	08022011	.00	20113208	19277-214-20000-1	SOURCE-CD:70 SPC:0785
					PBC:201 SBC:87700
595	08222011	.00	20113208	19249-214-20000-1	
570	08222011	.00	20113208	19210-888-00000-1	
420	08112011	.00	20113308	19277-223-00000-1	SOURCE-CD:70 PBC:201
					SBC:87700 EGC:1872
521	05162011	.00	20113608	28277-638-99180-1	CC:85
520	05162011	.00	20113608	28277-638-99180-1	CC:60 CSED-CD:P BKSI:120
521	01252012	.00	20121905	28277-521-09541-2	CC:60
960	01032013	.00	20130405	61277-404-01719-3	
599	10222013	.00	20134305	09249-695-74462-3	CC:018
560	12062013	.00	20135005	19277-340-77500-3	ASED:09302016

PAGE 002 OF 002 IMFPG 001 DS:V

IMF INDEX

NM CTRL:KARR

WEEKLY

UP-CYC:2002

D B KARRON

ENTITY MF ACTIVE:1905 FREEZE CODES: - AUDIT HISTORY: NO VESTIGIAL: YES

TOTAL ASSESSED BAL: 106,650.30 (TOTAL OF ACTIVE TAX MODS ASSESSED BALS)

MFT	TXPD	FSC	ACT	TIF	TOTAL MOD BALANCE	INTEREST FREEZE	POSTED	STAT
						COMP DTE CODES	RETURN ADJ HIS	
30	200512	1	1905	YES	3,206.58	20140526 GT -	SUBST4 YES 22	
30	200612	1	1905	YES	10,865.13	20140526 GT -	SUBST4 YES 22	
30	200712	1	1905	YES	9,055.57	20140526 GT -	SUBST4 YES 22	
30	200812	1	1905	YES	.00	20140526 -LR	SUBST4 NO 06	
30	200912	1	1905	YES	25,419.81	20140526 T -	POSTED NO 22	
30	201012	1	1905	YES	467.00-	20140526 -R	POSTED NO 12	
30	201112	1	0105	NO	.00	20140113 -	POSTED NO 12	
30	201212	1	1905	NO	300.00-	20140526 -	NONE NO 04	
30	201312	1	1905	NO	.00	20140526 -	NONE NO 04	
55	200209		1905	YES	31,040.76	20140526 T -	NONE YES 22	
55	200212		1905	YES	41,012.91	20140526 T -	NONE YES 22	
R 30	198812			CTRL-ULC:13	YR-REMOVED:1996			
R 30	198912			CTRL-ULC:13	YR-REMOVED:1997			
R 30	199012			CTRL-ULC:13	YR-REMOVED:1996			
R 30	199112			CTRL-ULC:13	YR-REMOVED:1997			
R 30	199212			CTRL-ULC:13	YR-REMOVED:1999			

PAGE 001 OF 002

IMFPG 002

DS:V

IMF INDEX

NM CTRL:KARR

WEEKLY

UP-CYC:2002

D B KARRON

ENTITY MF ACTIVE:1905 FREEZE CODES: - AUDIT HISTORY: NO VESTIGIAL: YES

TOTAL ASSESSED BAL: 106,650.30 (TOTAL OF ACTIVE TAX MODS ASSESSED BALS)

MFT	TXPD	FSC	ACT	TIF	TOTAL MOD BALANCE	INTEREST FREEZE	POSTED	STAT
						COMP DTE CODES	RETURN ADJ HIS	
R 30	199312			CTRL-ULC:13	YR-REMOVED:1999			
R 30	199412			CTRL-ULC:13	YR-REMOVED:2002			
R 30	199512			CTRL-ULC:13	YR-REMOVED:2002			
R 30	199612			CTRL-ULC:11	YR-REMOVED:2011			
R 30	199712			CTRL-ULC:11	YR-REMOVED:2014			
R 30	199812			CTRL-ULC:11	YR-REMOVED:2014			
R 30	199912			CTRL-ULC:11	YR-REMOVED:2014			
R 30	200012			CTRL-ULC:13	YR-REMOVED:2007			
R 30	200112			CTRL-ULC:13	YR-REMOVED:2007			
R 30	200212			CTRL-ULC:11	YR-REMOVED:2009			
R 30	200312			CTRL-ULC:11	YR-REMOVED:2010			
R 30	200412			CTRL-ULC:11	YR-REMOVED:2011			

PAGE 002 OF 002

IMFPG 001

DS:V

IMFOLS054-42 [REDACTED] 30200812P01 STATUS HISTORY NM CTRL:KARR WEEKLY
 UP-CYC:2002

STATUS CODE	STATUS DATE	CYCLE	COPYS FORM-SCORE	FLC	AO	STATUS IND	STATUS AMOUNT	EXTENSION DATE	SELECT CODE
04	06-01-2009	20092008				21		10-15-2009	
02	05-10-2010	20102008	7-442	19	21	00			01
02	05-31-2010	20102008	0-000	19	21	01			01
03	07-05-2010	20102508	0-000	19	21	05			11
03	04-11-2011	20111308	0-000	19	21	09			11
06	08-22-2011	20113208	0-000	00	21	00			00

PAGE 001 OF 001

IMFPG 001

DS:V

[REDACTED] 0800 SSN: [REDACTED] N/C: KARR (IMF)
 PYE DATA (FROM 1099-G \$12,555) ALT PYE DATA (FROM 1098 \$10,433)
 L1: DB KARRON D B KARRON
 L2:
 L3: 348 EAST FULTON STRE 348 E FULTON ST
 L4: LONG BEACH NY 11561
 PAYER TIN/DLN 146013200/08569477680009 PAYER TIN/DLN 201897196/19569514610019
 PAYER ENTITY DATA ALL DATA IS CURRENT AS OF CYCLE 201013 DOB 10/25/1956
 L1: NEW YORK STATE DEPARTMENT OF LABOR P SSN: [REDACTED] 42-5466 DOD
 L2: ATTENTION DEBORAH MACIARIELLO S SSN: IMF RETURN STATUS:
 L3: STATE CAMPUS BLDG 12 ROOM C223 EIN: TY2002 LATEST RTRN
 L4: ALBANY NY 12240 EIN:
 TOTAL NO. DOCS 3 NO. SUMMARIZED 3 EIN:
 TX WITHELD 1,667 PENS/ANN -- UNEMPL COM 12,555
 WAGES 22,447 IRA CTB -- MEDCARE WH 325
 ALLOC TIPS -- NONEMP COM -- MEDCARE WG 22,447
 INTEREST -- CAPTL GAIN --
 MTG INT PD 10,433 REAL ES SL --
 POINTS PD -- GROSS DIST --
 PR YR RFND -- TAXBLE AMT --
 SAV BOND -- SO SEC WH 1,391
 DIVIDENDS -- SO SEC WAG 22,447

HIT ENTER FOR IND DOC.OTHER YEARS:2004 2005 2006 2007 2009 2010 2011 2012 2013

05/13/2014

Page 5 of 7

*(TY2008) IRMF ON LINE TRANSCRIPT SYSTEM *

TIN- 054425466 TIN TYPE AND VALIDITY- 2 DOCUMENT CODE- 00 PAGE 0001 OF 0003
DOCUMENT TYPE: W-2 ON FILE DATE: 04-21-2009 ORIGINAL SUBMISSION
PAYEE ENTITY DATA: SSN [REDACTED] 42-546 -- VALID SSN
D B KARRON PYR'S SUBMISSION DLN: 33537106010519
300 EAST 33RD STREET SSA REC LOCATOR NUMBER: 2009093BT58918
NEW YORK SUBMITTED TO: SSA ON: TAPE
STATE: NY ZIP: 10016-0000 PAYROLL REPORTING UNIT: N/A

ACCOUNT NUMBER: N/A
PAYER ENTITY DATA: TIN 330517898
ATK SPACE SYSTEMS INC.
7480 FLYING CLOUD DR
MINNEAPOLIS MN 55344

3RD PARTY SICK PAY IND: UNANSWERED
RETIREMENT PLAN IND: YES

\$ CHNG: NOT SET
CREDIBILITY: NOT SET
STATUTORY EMPLOYEE IND: NO

TYPE OF EMPLOYMENT: ALL OTHERS
FED TAX WH.....\$1,667+
WAGES.....\$22,447+
SO SEC WH.....\$1,391+
SO SEC WAG.....\$22,447+
MEDCARE WH.....\$325+
MEDCARE WG.....\$22,447+

***** TY2004 THROUGH TY2013 DATA IS NOW AVAILABLE ON LINE *****

*(TY2008) IRMF ON LINE TRANSCRIPT SYSTEM *

TIN- [REDACTED] TIN TYPE AND VALIDITY- 2 DOCUMENT CODE- 00 PAGE 0002 OF 0003
DOCUMENT TYPE: 1098 ON FILE DATE: 04-30-2009 ORIGINAL SUBMISSION
PAYER/BORROWER: SSN [REDACTED] 42-546 -- VALID SSN
D B KARRON PYR'S SUBMISSION DLN: 19569514610019
348 E FULTON ST TRN CNTL CD: 19018E PYR OFC CD: N/A
LONG BEACH SUBMITTED TO: IRS ELECTRONICALLY
STATE: NY ZIP: 11561-2327

ACCOUNT NUMBER: 9300429228655407
RECIPIENT/LENDER: TIN 201897196
CHASE HOME FINANCE LLC
3415 VISION DRIVE
COLUMBUS OH 43219

MTG INT PD.....\$10,433+

ENTER=(N) EXT, (P) REVIOUS, (S) UMMARY, (W) HITE OUT, IRPO(L), (O) NLINE, HARD (C) OPY

*(TY2008) IRMF ON LINE TRANSCRIPT SYSTEM *

TIN- [REDACTED] TIN TYPE AND VALIDITY- 2 DOCUMENT CODE- 00 PAGE 0003 OF 0003
DOCUMENT TYPE: 1099-G ON FILE DATE: 04-02-2009 ORIGINAL SUBMISSION
PAYEE ENTITY DATA: SSN [REDACTED] 42-546 -- VALID SSN
DB KARRON PYR'S SUBMISSION DLN: 08569477680009
348 EAST FULTON STRE TRN CNTL CD: 08148B PYR OFC CD: N/A
LONG BEACH SUBMITTED TO: IRS ELECTRONICALLY
STATE: NY ZIP: 11561-0000 TAX YEAR OF REFUND: UNSET

ACCOUNT NUMBER: 092000044970
PAYER ENTITY DATA: TIN 146013200
NEW YORK STATE DEPARTMENT OF LABOR
ATTENTION DEBORAH MACIARIELLO
STATE CAMPUS BLDG 12 ROOM C223
ALBANY NY 12240
1099-G OFFSET: NOT REFUND, CREDIT OR OFFSET FOR TRADE OR BUSINESS
FED TAX WH.....\$0
UNEMPL COM.....\$12,555+

ENTER=(N)EXT, (P)REVIOUS, (S)UMMARY, (W)HITE OUT, IRPO(L), (O)NLINE, HARD(C)OPY

IRPTRL05442546622008000000

*** (TY2008) IRMF ON LINE TRANSCRIPT SYSTEM SUMMARY ***

TIN- 05 [REDACTED]	TIN TYPE AND VALIDITY- 2	DOCUMENT CODE- 00	3 DOCS
GROUP	AMOUNT	GROUP	AMOUNT
WAGES.....	\$22,447+		
UNEMPL COMP.....	\$12,555+		
FED TAX WH.....	\$1,667+		
SO SEC WH.....	\$1,391+		
MEDCARE WH.....	\$325+		
MEDCARE WG.....	\$22,447+		
MTG INT PD.....	\$10,433+		

ENTER=PAYE(E), PAYE(R), (O)NLINE, (W)HITE OUT, IRPO(L), HARD(C)OPY OR (H)ELP

Page Denied

Page Denied

Examination Workpapers Index Reference Tabs



Department of the Treasury
Internal Revenue Service

publish.no.irs.gov

Document 12278 (Rev. 3-2007)
Catalog Number 39835Z

Examination Workpapers Index

Examiner
HAL S.SHERRY

Grade
13

Total time charged to case
67

Taxpayer name and address (city, state, ZIP code)
KARRON, DB
348 EAST FULTON STREET
LONG BEACH NY 11561

Taxpayer's TIN

Mutual Commitment Date (MCD) (mm/yyyy)

POA contact information (name, street address, city, state, ZIP code)

Tax return form number

Tax Period(s)

1040

200812

Business telephone number (including area code)

FAX number (including area code)

Reference	Description
Administrative / Planning	100 Activity Record-Form 9984 Examining Officer's Activity Record
	110 Revenue Agent Audit Plan Lead Sheet, Risk Analysis Workpaper
	115 Group Manager Concurrence Meeting Check Sheet (Optional for Grade 13 and above)
	120 Initial Taxpayer Contact Check Sheet
	125 Initial Appointment Agenda, Interview Notes, Tour of Business Notes
	130 Multi-Year and Related Returns Lead Sheet
Evaluate	200 Internal Controls Lead Sheet (Business tax returns)
	205 Fraud Development Lead Sheet
Penalties	300 Penalty Approval Form
	305

Reference	Description	Adjustments		
		TY 200812	TY	TY
Classified Issues	400 Income Probe (mandatory)			

Examination Workpapers Index - Continued

Reference		Description	Adjustments			
			TY	200812	TY	TY
Additional Issues	501	Exemptions-Self/Spouse		(1)		
	502	Wages, Salaries and Tips, etc.		\$22,447.00		
	503	Unemployment Compensation		\$12,555.00		
	504	State and Local Income Taxes		(\$11,406.00)		
	505	Home mortgage Interest and points From Form		(\$10,433.00)		
	506	W-2/1099 Federal Income Tax Withholding		\$1,667.00		
Miscellaneous						
Miscellaneous	600	Classification Checksheet				
	605	Correspondence				
	610	Information Document Requests				
	650	Case Building Coversheet and Materials				

Examining Officer's Activity Record		Examining Officer SHERRY, HAL S	Date assigned/Opened DECEMBER 2011
Taxpayer name and address (Use the preprinted label if possible) KARRON, DB 348 EAST FULTON STREET LONG BEACH, NY 11561 Business name and address Residence telephone number () Business telephone number () Fax telephone number ()		Taxpayer's Representative name and address Representative has ("x" proper box) <input type="checkbox"/> Power of Attorney <input type="checkbox"/> Taxpayer Authorization Representative's telephone number () Fax telephone number ()	

Contacts and Activities

Date (mmddyyyy)	LOC	CONT	Time on Activity	Remarks, Notes, Actions Taken
12/7/2011			8	(b)(6)
12/5/2013			8	RIA RECEIVED 2008 DELINQUENT RETURN FROM RIA TO FOLLOW DELINQUENT RETURN PROCEDURES.
12/9/2013			8	RIA SPOKE IN DEPT TO T/P REGARDING CASE FILE. HE WENT INTO IT IN GREAT DETAIL ABOUT HIS SITUATION. I ADVISED HIM THE FACT & IT WAS DETERMINED JUDGE DETERMINING THAT 120K IS THE AMOUNT

CONT = Type of Contact 1. Field Visit 2. Telephone 3. Correspondence 4. Other (explain in remarks)

LOC - Location of Activity T = Taxpayer Residence/ Business R = Representative Office O = Other (explain in remarks)

Workpaper#: 100-1.1

Taxpayer:

TIN:

Date (mmddyyyy)	LOC	CONT	Time on Activity	Remarks, Notes, Actions Taken
12/9/13		(cont)		OF THE MISAPPROPRIATED FUNDS WHERE THE T/P WENT TO JAIL & MUST MAKE RESTITUTION. SPENT TIME IN JAIL & IS OUT OF JAIL 5348 + 0 REJECT 01/30/2016 - SOLA
1/31/2014			11	RIA PREPARED AAR TO SEND OUT TO TAXPAYER AFTER HAVING SIGNIF- ICANT TELEPHONE CONVERSATIONS CLAIMING HE IS INNOCENT. RIA STATED INNOCENT PEOPLE DO NOT PLEAD GUILTY AROUND GUILTY.
02/03/2014			8	R/A SPOKE TO TAXPAYER & HIS PREPARER. THEY STATED THAT THE RENTAL PART OF MISSED FUNDS WAS ALREADY CLAIMED AS INCOME. R/A ADVISED T/P THAT HE NEEDS TO PROVE IT. T/P THINKS THE IRS & THE GOVERNMENT IS OUT TO GET HIM. I TOLD HIM IT'S NOT THE CASE & I NEED TO BRING YOU INTO COMPLIANCE. I ADVISED HIM THAT HE WAS FOUND GUILTY BY THE JUDGE & IS A CONVICTED FELONY & THAT HE NEEDS TO TAKE RESPONSIBILITY & PAY THE TAX ON THIS. HIS RESPONSE IS THAT HE WANTS TO PLEAD INSANITY.
				(b)(6)

CONT = Type of Contact 1. Field Visit 2. Telephone 3. Correspondence 4. Other (explain in remarks)

LOC - Location of Activity T = Taxpayer Residence/ Business R = Representative Office O = Other (explain in remarks)

Workpaper#: 100-1.2

Taxpayer:

TIN:

Date (mmddyyyy)	LOC	CONT	Time on Activity	Remarks, Notes, Actions Taken
3/3/2014			8	<p>R/A spoke to T/P. HE FAXED OVER PROOF THAT THE RECONCILIATION OF THE MISUSED FUNDS IN THE AMOUNT OF 604 WAS PREVIOUSLY REPORTED ON HIS PRIOR YEARS RETURN. THUS 604 REMAINING AS THE AMOUNT OF MISUSED FUNDS. I ADVISED T/P THAT I WILL REVISE MY REPORT & SEND OUT TO HIM EXPECTING AN AGREEMENT. THE T/P ADVISED ME HE WANTS TO GET SON WOLFSON E.A. TO REPRESENT HIM. I SAID I WOULD FAX RAR WHICH I REVISED TO JON ONCE I HAVE POA.</p> <p>RECEIVED POA FROM WOLFSON I FAXED 4549 TO REP. A/A</p>

3-17-2014

RECEIVED POA FROM WOLFSON
I FAXED 4549 TO REP. A/A

(b)(6)

CONT = Type of Contact 1. Field Visit 2. Telephone 3. Correspondence 4. Other (explain in remarks)

LOC - Location of Activity T = Taxpayer Residence/ Business R = Representative Office O = Other (explain in remarks)

Workpaper#: 100-1.3

TIN:

IRS-FoIA-00000051

Taxpayer:

TIN:

Date (mmddyyyy)	LOC	CONT	Time on Activity	Remarks, Notes, Actions Taken
5-13-14	(CONT)	—		CASE FILE TO G/M & RGS. ON FILE SERVED TO G/M. TOTAL TIME. <div style="border: 1px solid black; width: 150px; height: 20px; display: inline-block;"></div>

(b)(6)

CONT = Type of Contact 1. Field Visit 2. Telephone 3. Correspondence 4. Other (explain in remarks)

LOC— Location of Activity T = Taxpayer Residence/ Business R = Representative Office O = Other (explain in remarks)

Workpaper#: 100-1.3

Taxpayer Name: KARRON, DB
 TIN: [REDACTED]
 Tax Form: 1040
 Tax Year (s): 200812

Examiner: SHERRY, HAL

Date:

REVENUE AGENT AUDIT PLAN		
Pre-Interview		
	Yes	N/A
Review and Research		
<ul style="list-style-type: none"> Determine whether TEFRA procedures apply. If applicable, follow TEFRA partnership procedures and mandatory use of TEFRA Check Sheets (IRM 4.31.2). TEFRA website link: http://tefra.web.irs.gov Determine statute of limitations (IRM 4.10.2.2.1) SOL <u>9/30/2016</u> Determine collectability (IRM 4.10.2.4.3, 4.20.1 & 4.20.2) Review classification check sheet, if available Review taxpayer's return information, reconcile to transcript and consider LUQ items Review case-building materials (e.g., CFOL, IDRS, CDE, CBRs, asset locator, etc.) Review prior/subsequent and related transcripts for potential LUQs (Lead Sheet 130) Power of Attorney (POA) <ul style="list-style-type: none"> If TC 960 on file, examiner must secure CC CFINK If POA form secured, enter required information on POA and date stamp Route or fax POA to CAF unit within 5 days Attach copy of POA or CFINK to return Conduct preliminary research of the business/industry (if applicable), e.g., Audit Technique Guides, IRS Industry/Issue Experts, E-Commerce, etc. 	 	
RGS and Create Lead Sheets		
<ul style="list-style-type: none"> Complete to extent possible the mandatory lead sheets (Including 130 Multi-Year and Related Returns; 400 Minimum Income Probe) RGS: <ul style="list-style-type: none"> Reconcile Return Setup to IMFOLT/R. Generate variance analysis to ensure per return amounts are correct; correct variances; document variances that do not require correction (i.e. errors or omissions not corrected when the return was processed); retain a copy in workpaper section 650. Create issues and document related lead sheets Tailor audit steps for the taxpayer, type of return, and depth of issue development Audit steps can be adjusted after the initial appointment Complete the Preplan portion of the Risk Analysis Workpaper 110-2 Prepare Preliminary T-Account Analysis. (Workpaper ref. <u>N/A - LEAD CASE</u>) Prepare interview questions that are tailored to the taxpayer and issues. 	 	
Establish Initial Taxpayer Contact (NOTE: If valid POA on file, contact must be made with POA)		
<ul style="list-style-type: none"> Telephone Contact [Preferred Method] (IRM 4.10.2.7.3) <ul style="list-style-type: none"> Utilize Initial Taxpayer Contact Check Sheet (Lead Sheet 120) Letter Contact <ul style="list-style-type: none"> Prepare and mail Initial Contact Letter 2205-A, Pub 1 & Notice 609 Unlocatable Taxpayer (IRM 4.10.2.7.2) 	 	
Prepare and Mail Appointment Confirmation Letter and IDR		
<ul style="list-style-type: none"> Taxpayer Appointment Confirmation (Letter 3253), or Representative Appointment Confirmation (Letter 3254) RRA Separate Notice Requirements (IRM 4.10.1.6.8) 	 	
Fact Finding	Yes	N/A
Conduct the Initial Appointment		
<ul style="list-style-type: none"> Conduct interview utilizing the Initial Appointment Agenda (Lead Sheet 125-1) 	 	

Taxpayer Name: KARRON, DB
TIN: [REDACTED]
Tax Form: 1040
Tax Year (s): 200812

Examiner: SHERRY, HAL

Date:

Fact Finding (cont'd)	Yes	N/A
• Reconcile the books to the return	<input checked="" type="checkbox"/>	<input type="checkbox"/>
• Prepare lead sheets for any additional issues (Form 4318, Section 500)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
• Perform minimum income probes (Lead Sheet 400)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
◦ Update T-Account Analysis	<input type="checkbox"/>	<input checked="" type="checkbox"/>
• Evaluate prior/subsequent year and related returns (Lead Sheet 130)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
• Conduct appropriate sampling	<input type="checkbox"/>	<input checked="" type="checkbox"/>
• Consider abusive transactions (IRM 4.32)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Conduct Group Manager (GM) concurrence meeting (Lead Sheet 115) (within 14 business days after initial appointment)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
• Schedule meeting with GM to present and discuss the audit plan. Date: <u>N/A FOR GS-13</u>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
• Present and discuss audit plan and adjust as necessary	<input type="checkbox"/>	<input checked="" type="checkbox"/>
• Discuss the Mutual Commitment Date (MCD) NOTE: If date is later changed by >30 days, must discuss with GM	<input type="checkbox"/>	<input checked="" type="checkbox"/>
• Consider applicability of penalties (Lead Sheet 300)	<input type="checkbox"/>	<input type="checkbox"/>
Issue Resolution	Yes	N/A
• Provide Pub 3498 with initial RAR or L950 30-Day letter and discuss with taxpayer/representative (send to each spouse individually)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
• Corrected Reports (IRM 4.10.8.12)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Unagreed Cases	<input type="checkbox"/>	<input checked="" type="checkbox"/>
• Consider partial agreement for unagreed cases	<input type="checkbox"/>	<input checked="" type="checkbox"/>
• Offer Fast Track Mediation for unagreed issues Pub 3605	<input type="checkbox"/>	<input checked="" type="checkbox"/>
• Offer Manager's Conference (mandatory for unagreed cases) NOTE: If declined schedule date for issuance of 30-day letter. Date: _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Process Statute Extension, if applicable (IRM 25.6.22)	<input type="checkbox"/>	<input type="checkbox"/>
• Complete Form 10949 Statute Extension Check Sheet	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Closing	<input type="checkbox"/>	N/A
Solicit Payment: Conduct a Tiered Interview (IRM 4.20.3.2)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
• Discuss the benefits of making a current payment. Discussion date: _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
• Inform the TP that the total amount of deficiency plus tax, est. interest, and penalties is _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
• The TP's payment method will be: _____ Check _____ Money Order _____ Cash	<input type="checkbox"/>	<input checked="" type="checkbox"/>
• Explain checks/money orders be payable to the <u>United States Treasury</u> Discussion Date: <u>OVERPAYMENT</u>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
• Document the maximum amount the TP can pay today: _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
• Can the TP make full payment upon receipt of the first notice or within 120 days? _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
• Installment Agreement secured on _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Case File Assembly (IRM 4.10.9.5 provides a list of documents and where they should be located in the case file)	<input type="checkbox"/>	<input type="checkbox"/>
• If case contains an Amended Return, notate on Form 3198	<input type="checkbox"/>	<input type="checkbox"/>
• Complete EOAD Data	<input type="checkbox"/>	<input type="checkbox"/>
• Move case to Fileserver	<input type="checkbox"/>	<input type="checkbox"/>
Unagreed cases must have a minimum of 180 days remaining on the statute when received in Appeals.		

**Group Manager Concurrence
Meeting Checksheet**

Taxpayer Name: KARRON,DB
TIN: XXXXXXXXXX
Tax Form: 1040
Tax Year (s): 200812

Examiner: SHERRY, HAL

Date:

GROUP MANAGER CONCURRENCE MEETING

Discussion Points

(Held within 14 business days following initial appointment.)

Note: Cells can be expanded for additional comments.

1. Case Accomplishments:

- Discuss actions taken on case to date.
- Assess whether time charges are commensurate with activities documented.
- Discuss reasonableness of Mutual Commitment Date. MCD: _____

2. Initial Appointment:

- Consider Form 9984, *Examining Officer's Activity Record*, for clarity and depth.
- Consider interview questions and responses.
 - Were appropriate follow-up questions asked?
- Consider write-up of the tour of business.

3. Books and Records:

- Type, condition, complexity, location.
- Method of accounting.
- Consider assistance of a CAS. (IRM 4.10.2.6.5.2.1)
- Discuss if changes are appropriate due to risk analysis
 - Change in scope or depth
 - 80/20 Decision
 - 50% Rule

4. Income Probe: (Comment for the applicable stage of development.)

- Has a minimum income probe been applied to this case? (IRM 4.10.4.3)
- Has the appropriate income probe method been selected? (IRM 4.10.4.6)
- Was the income probe method applied correctly? (IRM 4.10.4.5)
- If income probe was not started, why?
- Is there a potential indication of fraud?

5. Audit Planning:

- Verify plan for subsequent appointments and reasonableness with MCD.
- Discuss location of subsequent appointments.
- Discuss barriers to closing the case.
- Discuss consideration of prior/subsequent and related returns (LS 130).

6. Manager Involvement:

- Next meeting to discuss progress on this case: _____
- Will there be an on-the-job visit? Yes ___ Date: _____ or, No ___

* N/A FOR GS-13.

120
Intial Taxpayer
Contact Checksheet

Taxpayer Name: KARRON, DB
 TIN: [REDACTED]
 Tax Form: 1040
 Tax Year (s): 200812

Examiner: SHERRY, HAL

Date:

Initial Taxpayer Contact Check Sheet		
Action Item	Completed	Comments
1. Advise taxpayer that tax return has been selected for examination:	X	
• Provide Employee ID	X	
• Provide examiner contact information	X	
2. Discuss taxpayer rights:		
• Publication 1 and Notice 609	X	
• Innocent Spouse Relief provisions (Refer to Publication 971, as appropriate)	X	
• Confirm current address (for joint returns, confirm address of spouse)	X	
• Ask if the taxpayer will have a POA/Representative	X	
• Explain separate notice requirements (IRM 4.10.1.6.8)	X	
• Refer T/P to www.irsvideos.gov/audit for a video overview of the audit process.	X	
3. Discuss the following with the taxpayer:		
• Audit process	X	
• Reason for selection, if appropriate	X	
• Potential issues to be examined	X	
• Type of books and records and availability (comment required)	X	
• Location of books and records (comment required)	X	
• Availability of workspace	X	
4. Scheduling initial appointment:		
• Explain the taxpayer's role in the examination process	X	
• Discuss the agenda for the meeting	X	
• Discuss the need for a tour of the business and an interview	X	
• Discuss the documents and records to be requested in the initial IDR	X	
• Confirm date, time and location for initial appointment	X	
5. Address any questions or concerns of the taxpayer	NONE	

125-1
Intial Appointment
Agenda

Taxpayer Name: KARRON, DB
TIN: [REDACTED]
Tax Form: 1040
Tax Year (s): 200812

Examiner: SHERRY, HAL

Date:

Initial Appointment Agenda		
Action Item	Completed	W/P Ref.
1. Discuss taxpayer rights, Pubs 1 & Notice 609 (IRM 4.10.1.6). Explain audit process. Refer T/P to www.irsvideos.gov/audit for a video overview of the audit process.	X	
2. Advise the taxpayer that if a deficiency results, payment will be solicited and payment options explained at the conclusion of the examination.	X	
3. Explain mutual responsibilities <ul style="list-style-type: none"> Identify and discuss potential areas of audit (including adjustments in the taxpayer's favor) on the tax return. Request and provide pertinent information necessary to determine the deductibility of an expense or inclusion of an income item. Apply relevant information, including the Internal Revenue Code, Treasury Regulations, etc. Keep all parties advised of any unavoidable delays. Address all parties' questions and concerns raised during the audit. Keep all parties fully informed about the information needed, the adjustments being proposed, and the progress of the audit. Agree on a communications plan that lays out frequency of contact throughout the audit. Perform the above responsibilities in a timely manner. 	X	
4. Discuss availability of RA to meet and resolve issues or concerns. Provide contact information for group manager (name and phone number).	X	
5. Conduct interview, document taxpayer's responses and summarize in workpapers.	X	125-2
6. Tour business, document observations and summarize in workpapers. If not toured, explain.	X	125-2
7. Required filing checks; use Multi-Year and Related Returns lead sheet.	X	130
8. Assess internal controls; use Internal Controls lead sheet.	X	200
9. Conduct income probe; use Income Probe/Gross Receipts lead sheet.	X	400
10. Review records and revise audit scope as necessary.	X	
11. Discuss audit issues. Advise taxpayer that it may be necessary to expand or contract the scope of the audit.	X	
12. Begin examination of classified issues, if time permits, or schedule next appointment (as applicable).	X	
13. Work with the TP/POA to establish a Mutual Commitment Date (MCD) and determine the number of expected field visits. Every effort will be made to complete the audit as soon as possible, but circumstances or events may require changes to the schedule or scope of audit.	X	
14. Prepare, issue and discuss follow-up IDR, if applicable, with a response date that is mutually agreeable. Subsequent appointments will correspond with the due dates on the IDR unless unforeseen circumstances necessitate a mutually agreeable change. Discuss that the taxpayer is responsible for providing the most complete information in response to the IDR. This will lead to the timely completion of the audit.	X	

**Multi-Year and Related
Returns Lead Sheet**

Taxpayer Name: KA .ON,DB
 TIN: XXXXXXXXXX
 Tax Form: 1040
 Tax Year (s): 200812

Examiner: SHERRY, HAL
 Date:

Multi-Year and Related Returns Lead Sheet

Multi-year Income Tax Returns (IRM 4.10.5.2 & 4.10.5.3.4)	Yes	No	N/A	Reference
Include Applicable IDRS Research Transcripts	x			
Prior/subs year returns filed (<i>Prepare Comparative Analysis</i>)			x	
Adjustments proposed in initial year			x	
Same pattern(s) of non-compliance exist in prior/subsequent			x	
Additional LUQs identified on prior/subsequent year returns			x	
Examination expanded to include prior/subsequent year(s)			x	
Delinquent multi-year income tax returns secured & processed			x	

Comments: (You **MUST** provide a written narrative if (1) adjustment(s) are proposed in initial year, or (2) LUQs identified in prior or subsequent years and audit NOT expanded)

LEAP CASE. 1 YEAR ISSUE.
 LIMITED SCOPE. NON-RECURRING
 ISSUE.

Related Income Tax Returns (IRM 4.10.5.4)	Yes	No	N/A	Reference
Include Applicable IDRS Research Transcripts				
Individual form(s) 1040/1041 (<i>Prepare Comparative Analysis if applicable</i>)			x	
Business Form(s) 1120/1120S/1065 (<i>Prepare Comparative Analysis if applicable</i>)			x	
Adjustments proposed in initial year that affect related returns			x	
LUQs identified on related returns			x	
Examination expanded to include related return(s)			x	
Delinquent related income tax returns secured & processed			x	

Comments: (You **MUST** provide a written narrative if (1) adjustment(s) proposed in initial year affect related returns, or (2) LUQs identified and audit NOT expanded)

Taxpayer Name: K...RON,DB
 TIN: XXXXXXXXXX
 Tax Form: 1040
 Tax Year (s): 200812

Examiner: SHERRY, HAL
 Date:

Multi-Year and Related Returns Lead Sheet

All Other Returns/Forms Required To Be Filed (IRM Exhibit 4.10.5.1) Include Applicable IDRS Research Transcripts	Yes	No	N/A	Reference
Employment Tax Forms-940/941/W-2, etc.			X	
Other(s)- 5500/709/2290, etc.			X	
Information Returns (1099, etc.)			X	
Information return penalties applicable			X	
Forms 8300 required to be filed			X	
Information Returns Involving Foreign Entities: 926/3520/5471, etc. (IRM 4.60.6 & IRM 21.8.31.5)			X	
Did the TP have a financial interest in, or signatory authority for, a bank, securities, or other financial account, in a foreign country which, in the aggregate exceeded \$10,000 in total value at any time during the calendar year?			X	
• If "yes" did the TP file the required Report of Foreign Bank and Financial Accounts (TDF 90-22.1)?			X	
• During 2009, did TP receive a distribution from, or was TP the grantor of, or transferor to, a foreign trust?			X	
• If "Yes," was a Form 3520 filed?			X	
Any other delinquent returns secured & processed?			X	
Comments: (Note actions taken and decisions made.)				

Referrals for Specialists (IRM 4.10.2.6.5.2.1) The SRS system must be used for referrals (includes questions and informal requests for assistance to the following specialist groups). See IRM for complete list of specialists.	Yes	No	N/A	Reference
International (IRM 4.60.6)			X	
Employment Tax (IRM 4.23.5)			X	
Employee Plans (IRM 4.10.5.9(1))			X	
Excise Tax (IRM 4.10.5.8(3))			X	
Economist (IRM 4.49.1.2)			X	
Computer Assisted Audit (IRM 4.47.1)			X	
Engineer (IRM 4.48.1.5)			X	
Estate and Gift (IRM 4.25.1)			X	
Tax Exempt/Governmental Entities			X	
Comments:				

205
**Fraud Awareness
Lead Sheet**

Taxpayer Name: KARRON, DB
TIN: XXXXXXXXXX
Tax Form: 1040
Tax Year (s): 200812

Examiner: SHERRY, HAL

Date:

Fraud Development Lead Sheet

Tax Period	Code Section	Penalty Amount	Reference
200812	6663	0	

Conclusion: (Reflects action on the issue.)

APRAUD WAS NOT PRESENT, NO
AFFIRMATIVE ACTS OR WILLFULNESS TO
COMMIT (SEE INCOME TAX REBATE SHEET)

☒ No Fraud [Comment required if there are adjustment(s) and fraud had been considered]
Indications of fraud [Explain]; Date of discussion with manager:

The following items are not intended to be all-inclusive nor are they mandatory steps to be followed. Judgment should be used in pursuing the items that apply to each taxpayer. Refer to IRM 25.1, *Fraud Handbook* and the Fraud Website at <http://sbse-service-wide.web.irs.gov/Fraud/default.aspx> and contact your local Fraud Technical Advisor (FTA) when indicators of fraud are present.

Guidelines

IRM 25.1.1.1(6) The FTA plays a vital role in the development of a potential fraud case. The FTA will be consulted in all cases involving potential fraud after discussing the case with the group manager.

IRM 25.1.1.2(2) defines tax fraud. Tax fraud is often defined as an intentional wrongdoing on the part of a taxpayer, with the specific purpose of evading a tax known or believed to be owing. Tax fraud requires both an underpayment of tax due and fraudulent intent.

IRM 25.1.2.3, *Indicators of Fraud* lists examples of fraud indicators. Fraud cannot be established unless affirmative acts of fraud are present.

IRM 25.1.1, *Overview/Definitions*; IRM 25.1.2, *Recognizing and Developing Fraud*; and IRM 25.1.7, *Failure to File* provide specific guidance on fraud indicators and the development of fraud for filed and/or non-filed returns.

IRM 20.1.5.3, *Examination Penalty Assertion* and IRM 20.1.2.7, *Fraudulent Failure to File — IRC section 6651(f)*, provide specific procedures for assertion of the civil fraud and fraudulent failure to file penalties.

In cases where fraud was considered and the civil fraud penalty is not being recommended, the examiner will explain the reasons why the penalty was not asserted. Document the explanation in the "Conclusion" section above or at Lead Sheet 300, *Civil Penalty Approval Form*.

Key Items

Fraud Development (IRM 25.1.2.2 & IRM 25.1.7.4) and Indicators of Fraud (IRM 25.1.2.3 & IRM 25.1.7.2):

1. Document discussion with group manager in the Conclusion section above.
2. Discuss with FTA and prepare Form 11661 electronically if there is an agreement that potential for fraud exists and forward to group manager. If a disagreement exists on whether a case should or should not be in fraud development status, the ultimate decision rests with the group manager.
3. Upon receipt of approved Form 11661 with Plan of Action, update the case to Status Code 17.
4. Timely actions and periodic meetings with FTA are required.
5. If no fraud potential, Form 11661 will be updated by the FTA and the case returned to status 12.

Page Denied

300
Penalty Approval Form

Taxpayer Name: KARRON, DB
TIN: [REDACTED]
Tax Form: 1040
Tax Year (s): 200812

Examiner: SHERRY, HAL

Date:

CIVIL PENALTY APPROVAL FORM

Conclusion:

☒ appropriate box below

Reason(s) for Non-Assertions of Penalty(s): IRM 4.10.6.7(1)

No Change or Refund Case

☒

Deficiency Case (Explanation required when adjustments made and penalties are not asserted. The applicable exceptions to the penalty must be documented)

↳ NO TAX WAS DUE. (OVERPAYMENT) 0

Reason(s) for Assertions of Penalty(s) IRM 4.10.6.7(1)

Group Manager Approval to Assess Penalties Identified Above and for Non-Assertion of Substantial Understatement Penalty Where Dollar Criteria for Penalty Has Been Met (IRM 20.1.5.1.6)

Group Manager Signature: Danely Arch

Date: 5/23/14

Taxpayer Name: KARRON,DB
TIN: XXXXXXXXXX
Tax Form: 1040
Tax Year (s): 200812

Examiner: SHERRY, HAL

Date:

IRC	Penalty	IRM	Assert Penalty		Reference
			Yes	No	
Penalties Not Requiring Group Managerial Approval					
6651(a)(1)	Failure to File (Delinquent and non-filed returns) (Lead Sheet available)	20.1.2.3	X		
6651(a)(2)	Failure to Pay	20.1.2.4	X		
6654	Estimated Tax – Individual	20.1.3.2		X	
6655	Estimated Tax – Corporate	20.1.3.3		X	
IRC	Penalty	IRM	Assert Penalty		Reference
			Yes	No	
Penalties Requiring Group Manager Approval					
6651(f)	Fraudulent Failure To File, Civil	20.1.2.7		X	
6662(c)	Negligence (Lead Sheet available)	20.1.5.7	X		
6662(d)	Substantial Understatement (Lead Sheet available)	20.1.5.8		X	
6662(b)	Other Accuracy Related	20.1.5.1.1		X	
6662(h)	Gross Valuation Misstatement	20.1.5.9.4		X	
6662A	Accuracy Related Penalty on Understatements with Respect to Reportable Transactions (RT)	20.1.5.13		X	
6707A	Failure to Include Reportable Transactions Information with Return or Statement (See MySB/SE Abusive Transactions website)	20.1.5.13 and 4.32.2		X	
6663	Fraud (Lead Sheet available)	20.1.5.12		X	
	Alternative Penalty Position	20.1.5.12.2		X	
Consideration of Preparer/Promoter/Material Advisor Penalties			Consider Penalty		Reference
			Yes	No	
6694(a)	Preparer Penalties – Understatement Due to Unreasonable Positions (Lead Sheet available)	20.1.6.3.7		X	
6694(b)	Preparer Penalties – Understatement Due to Willful or Reckless Conduct (Lead Sheet available)	20.1.6.3.13		X	
6695	Other Preparer Penalties	20.1.6.4		X	
6700	Promoting Abusive Tax Shelters	20.1.6.12		X	
6701	Aiding & Abetting Understatement of Tax Liability	20.1.6.13		X	
6707	Failure to Furnish Information Regarding RT	20.1.6.15		X	
6708	Failure to Maintain Lists of Advisees with Respect to RT	20.1.6.16		X	
6713	Unauthorized Disclosure or Use of Information	20.1.6.6		X	

Taxpayer Name: KARRON, DB
TIN: [REDACTED]
Tax Form: 1040
Tax Year (s): 200812

Examiner: SHERRY, HAL

Date:

LEAP Income Probe Lead Sheet Limited Scope

Conclusion: *(Reflects the final determination on the issue.)*

The above mentioned taxpayer was selected as a leap case. The leap issue in question is where the taxpayer misused grant money that was issued to do research for personal expenses. An audit by the US. Dept. of commerce revealed that the total misuse of funds amounted to \$582,222. A federal judge reduced the amount of misused funds to 120k & the taxpayer was sentenced to jail time in federal prison. Taxpayer is now a convicted felon.

recommendation that this case is no changed for 200812 & the return be accepted as filed. No LUQ'S were noted on the 200812 return.

Examiners will consider gross income during the examination of all income tax returns. Also consider any large, unusual, or questionable income item(s) and, if the amount is material, net operating loss deductions. If an understatement of income is discovered, a discussion should be held with the group manager. This discussion is mandatory with an understatement of income item(s) greater than \$10,000, and should be documented on Form 9984.

Limiting the Scope of the Examination of Income (IRM 4.10.4.3.1)

Workpaper Reference

Individual Business Returns:

Before limiting the scope, a preliminary **financial status analysis** based on the tax return and available data will be completed. See IRM 4.10.4.3.3.1(6) for steps on completing a financial status analysis. If the analysis indicates a material imbalance, the scope should not be limited. The excess expenditures are considered to be a potential understatement of taxable income that requires further development. The minimum income probes should be completed. (See IRM 4.10.4.3.3) If the analysis indicates the taxpayer had sufficient funds for the expenditures identified on the return, the scope can be limited.

Related Returns:

Before limiting the scope of an audit of a related return, determine whether the **related return warrants examination** from a classification perspective; i.e., trace transactions between the related taxpayers, complete a preliminary financial status analysis for individual returns based on the related return as filed and internal sources of information, and review the return for other potential issues. (See IRM 4.10.5.4 and IRM 4.10.4.3.4.3)

130

Taxpayer Name: KARRON, DB
TIN: [REDACTED]
Tax Form: 1040
Tax Year (s): 200812

Examiner: SHERRY, HAL

Date:

If the scope of the examination of income is limited, document the reason(s) in the conclusion section.	
---	--

Eos-Aeos

Taxpayer Name: KARRON, DB
TIN: [REDACTED]
Tax Form: 1040
Tax Year (s): 200812

Examiner: SHERRY, HAL S

Date:

Income Lead Sheet - W-2 WAGES, ECT				
Tax Period	Per Return	Per Exam	Adjustment	Reference
200812	.00	22,447.00	22,447.00	
Conclusion: (Reflects the final determination on the issue.)				
DELIA RETURN PROCEDURES FOLLOWED				
Audit Steps: (Document audit steps taken or to be taken.)				Workpaper Reference
1. Determine whether all income was deposited in a financial institution. Consider the following: a) Were business and personal expenses kept separately b) Is all income deposited and to which account c) How are expenses paid (checks, cash, etc.) and who writes checks.				
2. Consider the taxpayer(s)' type of business, how the taxpayer(s) get paid and with what regularity. Check to see if the funds are paid by direct deposit, payroll check, and/or other forms of payment.				
3. Inquire if taxpayer uses a safe deposit box. If so, inquire about the contents and location.				
4. Determine taxpayer's personal living expenses and compare to income for reasonableness.				
5. Evaluate additional income generated from transactions (related family, bartering, loans, etc.).				
6. Determine how taxpayer accounts for the income listed on the return (bank accts, sales invoices, etc.).				
7. Look for industry-specific trends and consider seasonal income.				
8. Reconcile beginning and ending bank balances for all accounts.				
9. Calculate and compare Cash-T with taxpayer(s)' return.				
10. If warranted, consider bank deposit analysis or other indirect method.				
11. Reconcile variances.				
Facts: (Document the relevant facts.)				
Law: (Tax Law, Regulations, court cases, and other authorities. If Unagreed, include Argument)				
IRC Section:				
Specific citations:				
Taxpayer Position: (If applicable)				

Taxpayer Name: KARRON, DB
TIN: XXXXXXXXXX
Tax Form: 1040
Tax Year (s): 200812

Examiner: SHERRY, HAL S

Date:

Income Lead Sheet — UNEMPLOYMENT COMP.				
Tax Period	Per Return	Per Exam	Adjustment	Reference
200812	.00	12,555.00	12,555.00	
Conclusion: (Reflects the final determination on the issue.) <i>DETER. RETURN PROCED. FOLLOWED</i>				
Audit Steps: (Document audit steps taken or to be taken.)				Workpaper Reference
1. Determine whether all income was deposited in a financial institution. Consider the following: a) Were business and personal expenses kept separately b) Is all income deposited and to which account c) How are expenses paid (checks, cash, etc.) and who writes checks.				
2. Consider the taxpayer(s)' type of business, how the taxpayer(s) get paid and with what regularity. Check to see if the funds are paid by direct deposit, payroll check, and/or other forms of payment.				
3. Inquire if taxpayer uses a safe deposit box. If so, inquire about the contents and location.				
4. Determine taxpayer's personal living expenses and compare to income for reasonableness.				
5. Evaluate additional income generated from transactions (related family, bartering, loans, etc.).				
6. Determine how taxpayer accounts for the income listed on the return (bank accts, sales invoices, etc.).				
7. Look for industry-specific trends and consider seasonal income.				
8. Reconcile beginning and ending bank balances for all accounts.				
9. Calculate and compare Cash-T with taxpayer(s)' return.				
10. If warranted, consider bank deposit analysis or other indirect method.				
11. Reconcile variances.				
Facts: (Document the relevant facts.)				
Law: (Tax Law, Regulations, court cases, and other authorities. If Unagreed, include Argument)				
IRC Section:				
Specific citations:				
Taxpayer Position: (If applicable)				

Tos

Taxpayer Name: KARRON,DB
TIN: XXXXXXXXXX
Tax Form: 1040
Tax Year (s): 200812

Examiner: SHERRY, HAL S
Date:

Exemptions-Self/Spouse Lead Sheet

Tax Period	Per Return	Per Exam	Adjustment	Reference
200812	.00	1.00	(1.00)	

Conclusion: *(Reflects the final determination on the issue.)*

DEL'Q RETURN PROCED. FOLLOWED

Audit Steps: *(Document audit steps taken or to be taken.)*

**Workpaper
Reference**

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

Facts: *(Document the relevant facts.)*

Law: *(Tax Law, Regulations, court cases, and other authorities. If Unagreed, add Argument)*

IRC Section: §

Specific citations:

Taxpayer Position: *(If applicable)*

405

Taxpayer Name: KARRON, DB.
TIN: [REDACTED]
Tax Form: 1040
Tax Year (s): 200812

Examiner: SHERRY, HAL S

Date:

Taxes				
Tax Period	Per Return	Per Exam	Adjustment	Reference
200812	.00	11,406.00	(11,406.00)	
Conclusion: (Reflects the final determination on the issue.)				
DELINQ RETURN PROCEDURES FOLLOWED				
The following techniques are not intended to be all-inclusive, nor are they mandatory steps to be followed. Judgment should be used in selecting the techniques that apply to each taxpayer.				
Audit Steps: (Document audit steps taken or to be taken.)				Workpaper Reference
1. Reconcile the amount(s) per return to taxpayer's records				
2. Verify amounts claimed and determine that the deduction was taken in the proper year				
3. Determine whether the tax is of the type deductible in accordance with the rules and regulations				
4. Ascertain that no foreign income taxes have been claimed as a deduction where election has been made to claim the foreign tax credit				
5. Verify that the taxpayer has not claimed duplicate deductions for taxes (e.g. office in the home, rental expense, etc.)				
6. Verify that any prorating of current real estate taxes in the year of purchase or sale is correct				
7.				
8.				
Facts: (Document the relevant facts.)				
Law: (Tax Law, Regulations, court cases, and other authorities. If Unagreed, include Argument.)				
IRC Section: § 162, 164				
Specific citations:				
Taxpayer Position: (If applicable):				

Taxpayer Name: KARRON,DB
 TIN: XXXXXXXXXX
 Tax Form: 1040
 Tax Year (s): 200812

Examiner: SHERRY, HAL S

Date:

Interest Expense				
Tax Period	Per Return	Per Exam	Adjustment	Reference
200812	.00	10,433.00	(10,433.00)	
Conclusion: <i>(Reflects the final determination on the issue.)</i> <div style="font-family: cursive; font-size: 1.2em; margin-top: 5px;"> DEFERRED RETURN PROCESS, RETURNED </div>				
<i>The following techniques are not intended to be all-inclusive nor are they mandatory steps to be followed. Judgment should be used in selecting the techniques that apply to each taxpayer.</i>				
Audit Steps: <i>(Document audit steps taken or to be taken.)</i>				Workpaper Reference
1. Reconcile the amount(s) per return to taxpayer's records.				
2. Verify amounts claimed and determine that the deduction was taken in the proper year.				
3. Ascertain whether interest payments are made on valid, existing debt owed by the taxpayer.				
4. Verify that interest paid as guarantor does not constitute an interest deduction.				
5. Verify that loans from related entities or individuals are valid and that they are not gifts.				
6. Determine whether any double deductions were taken (i.e. itemized deduction and rental expense).				
7. Verify instruments of debt verification, (e.g. mortgage statements, loan contracts, canceled checks, credit card statements, etc.).				
8. Determine if investment interest (e.g. brokerage accounts, interest expense or margin accounts, etc) were listed on Form 4952.				
9. Limit investment interest expense to the net investment income.				
10.				
11.				
Facts: <i>(Document the relevant facts.)</i>				
Law: <i>(Tax Law, Regulations, court cases, and other authorities. If Unagreed, include Argument.)</i>				
IRC Section: §163				
Specific citations:				
Taxpayer Position: <i>(If applicable)</i>				

502

Taxpayer Name: KARRON, DB
TIN: XXXXXXXXXX
Tax Form: 1040
Tax Year (s): 200812

Examiner: SHERRY, HAL S

Date:

W-2/1099 Federal Income Tax Withholding Lead Sheet

Tax Period	Per Return	Per Exam	Adjustment	Reference
200812	.00	1,667.00	1,667.00	

Conclusion: (Reflects the final determination on the issue.)

DEIRA RETURN PREPARED, REVIEWED

Audit Steps: (Document audit steps taken or to be taken.)

Workpaper
Reference

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

Facts: (Document the relevant facts.)

Law: (Tax Law, Regulations, court cases, and other authorities. If Unagreed, add Argument)

IRC Section: §

Specific citations:

Taxpayer Position: (If applicable)

Page Denied

Page Denied

Page Denied

AS OF 1/22/11

COPY

Form **4549**

(Rev. May 2008)

Department of the Treasury-Internal Revenue Service

Income Tax Examination ChangesPage 1 of 2

Name and Address of Taxpayer

DB KARRON
348 EAST FULTON STREET
LONG BEACH NY 11561

Taxpayer Identification Number

42-4242

Return Form No.:

1040

Person with whom
examination
changes were
discussed.

Name and Title:

DB KARRON

1. Adjustments to Income	Period End 12/31/2008	Period End	Period End
a. Unemployment Compensation	12,555.00		
b. Wages, Salaries and Tips, etc.	22,447.00		
c. Other Income	120,000.00		
d. Itemized Deductions	(21,839.00)		
e. Exemptions	(3,500.00)		
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
o.			
p.			
2. Total Adjustments	129,663.00		
3. Taxable Income Per Return or as Previously Adjusted	0.00		
4. Corrected Taxable Income	129,663.00		
Tax Method	TAX RATE		
Filing Status	Single		
5. Tax	30,284.00		
6. Additional Taxes / Alternative Minimum Tax			
7. Corrected Tax Liability	30,284.00		
8. Less a.			
Credits b.			
c.			
d.			
9. Balance (Line 7 less Lines 8a through 8d)	30,284.00		
10. Plus a.			
Other b.			
Taxes c.			
d.			
11. Total Corrected Tax Liability (Line 9 plus Lines 10a through 10d)	30,284.00		
12. Total Tax Shown on Return or as Previously Adjusted	0.00		
13. Adjustments to: a.			
b.			
c.			
14. Deficiency-Increase in Tax or (Overassessment-Decrease in Tax) (Line 11 less Line 12 adjusted by Lines 13a through 13c)	30,284.00		
15. Adjustments to Prepayment Credits - Increase (Decrease) See Attached	1,667.00		
16. Balance Due or (Overpayment) - (Line 14 adjusted by Line 15) (Excluding interest and penalties)	28,617.00		

The Internal Revenue Service has agreements with state tax agencies under which information about federal tax, including increases or decreases, is exchanged with the states. If this change affects the amount of your state income tax, you should amend your state return by filing the necessary forms.

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not pay the required tax. The IRS may order backup withholding (withholding of a percentage of your dividend and/or interest income) if the tax remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period.

Name of Taxpayer
DB KARRONTaxpayer Identification Number
42-5Return Form No.:
1040

17. Penalties/ Code Sections	Period End 12/31/2008	Period End	Period End
a. Delq-IRC 6651(a) (2)	7,154.25		
b. Delq-IRC 6651(a) (1)	6,438.83		
c. Accuracy-IRC 6662	5,723.40		
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
18. Total Penalties	19,316.48		
Underpayment attributable to negligence: (1981-1987) A tax addition of 50 percent of the interest due on the underpayment will accrue until it is paid or assessed.			
Underpayment attributable to fraud: (1981-1987) A tax addition of 50 percent of the interest due on the underpayment will accrue until it is paid or assessed.			
Underpayment attributable to Tax Motivated Transactions (TMT). The interest will accrue and be assessed at 120% of the underpayment rate in accordance with IRC §6621(c)	0.00		
19. Summary of Taxes, Penalties and Interest:			
a. Balance due or (Overpayment) Taxes - (Line 16, Page 1)	28,617.00		
b. Penalties (Line 18) - computed to 01/22/2014	19,316.48		
c. Interest (IRC § 6601) - computed to 02/21/2014	7,449.06		
d. TMT Interest - computed to 02/21/2014 (on TMT underpayment)	0.00		
e. Amount due or (refund) - (sum of Lines a, b, c and d)	55,382.54		

Other Information:

OTHER INCOME REPRESENTS MISAPPROPRIATED FUNDS OF RENT & OTHER COSTS BASED COURT STATEMENTS MADE AT SENTENCING. TAXPAYER HAS BEEN MAKING RESTITUTION PAYEMENTS ON THIS AMOUNT.

THE OTHER ADJUSTMENTS REPRESENT DELINQUENT RETURN PROCEDURES THAT WERE FOLLOWED.



COPY

Examiner's Signature:	Employee ID:	Office:	Date:
HAL S. SHERRY	11-03033	BETHPAGE, NY. 11714	01/22/2014

Consent to Assessment and Collection- I do not wish to exercise my appeal rights with the Internal Revenue Service or to contest in the United States Tax Court the findings in this report. Therefore, I give my consent to the immediate assessment and collection of any increase in tax and penalties, and accept any decrease in tax and penalties shown above, plus additional interest as provided by law. It is understood that this report is subject to acceptance by the Area Director, Area Manager, Specialty Tax Program Chief, or Director of Field Operations.

PLEASE NOTE: If a joint return was filed, BOTH taxpayers must sign.

Signature of Taxpayer	Date:	Signature of Taxpayer	Date:
By:		Title:	Date:

Name of Taxpayer: DB KARRON
Identification Number: [REDACTED]

Total

01/22/2014
14.40.00

2008 - Form 6251 - Alternative Minimum Tax Computation

1. If filing Schedule A, enter taxable income before exemptions; otherwise, enter adjusted gross income	133,163.00
2. Total adjustment and preferences (excluding any NOL deduction)	11,406.00
3. Net operating loss deduction	0.00
4. Alternative tax net operating loss deduction	0.00
5. Alternative minimum taxable income (combine lines 1 thru 4)	144,569.00
6. Exemption amount	38,183.00
7. Subtract line 6 from line 5 (if zero or less, enter zero)	106,386.00
8. If capital gains are reported, see line 19 from continuation page (If FEIT worksheet for AMT is used, enter amount from line 6 of that worksheet instead) All others: If line 7 is \$175,000 or less (\$87,500 if MFS) multiply line 7 by 26%. Otherwise, multiply line 7 by 28% and subtract \$3,500 (\$1,750 if MFS) from the result	27,660.00
9. Alternative minimum tax foreign tax credit	0.00
10. Tentative minimum tax (line 8 less line 9)	27,660.00
11. Regular tax before credits (if Schedule J was used to figure tax, use the refigured amounts for lines 44 and 47 of Form 1040 without using Schedule J)	30,284.00
12. Alternative minimum tax	0.00

Exemption Worksheet (line 6 above)

A. Exemption amount based on filing status	46,200.00
B. Alternative minimum taxable income	144,569.00
C. Enter \$112,500 (\$150,000 if married filing jointly or qualifying widow(er), \$75,000 if married filing separately)	112,500.00
D. Subtract line C from line B	32,069.00
E. Multiply line D by 25%	8,017.00
F. Subtract line E from line A (if zero or less, enter zero)	38,183.00

Name of Taxpayer: DB KARRON

01/22/2014

Identification Number: [REDACTED]

Total

14.40.00

2008 - Form 6251 - Continuation, Tax Computation Using Maximum Capital Gain Rates

1. Amount from Form 6251 report, line 7 (If FEIT worksheet for AMT was used, enter amount from line 3 of that worksheet instead)	106,386.00
2. Amount from line 6 Qualified Dividends and Capital Gain Tax Worksheet or line 13 Schedule D Tax Worksheet (refigured for AMT)	0.00
3. Amount from Schedule D line 19 (refigured for AMT)	0.00
4. Amount from line 2 if no Schedule D worksheet; otherwise, the smaller of the sum of line 2 and line 3 or Schedule D worksheet line 10 (refigured for AMT)	0.00
5. Smaller of line 1 or line 4	0.00
6. Subtract line 5 from line 1	106,386.00
7. If line 6 is \$175,000 or less (\$87,500 if MFS) multiply line 6 by 26%; otherwise, multiply line 6 by 28% and subtract \$3,500 (\$1,750 if MFS) from the result	27,660.00
8. Enter: \$65,100 if married filing jointly or qualifying widow(er) \$32,550 if single or married filing separately \$43,650 if head of household	32,550.00
9. Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet or line 14 Schedule D Tax Worksheet	0.00
10. Subtract line 9 from line 8 (if zero or less, enter zero)	32,550.00
11. Smaller of line 1 or line 2	0.00
12. Smaller of line 10 or line 11	0.00
13. Subtract line 12 from line 11	0.00
14. Multiply line 13 by 15%	0.00
15. Subtract line 11 from line 5	0.00
16. Multiply line 15 by 25%	0.00
17. Total of lines 7, 14 and 16	27,660.00
18. If line 1 is \$175,000 or less (\$87,500 if MFS) multiply line 1 by 26%; otherwise, multiply line 1 by 28% and subtract \$3,500 (\$1,750 if MFS) from the result	27,660.00
19. Smaller of line 17 or line 18. Enter here and on line 8 of Form 6251 report	27,660.00

Name of Taxpayer: DB KARRON
Identification Number: 42-5466

Total

01/22/2014
14.40.00

EXPLANATION OF THE DELINQUENCY PENALTY

Since your income tax return was not filed within the time limit prescribed by law and/or the tax was not paid, and you have not shown that such failure was due to reasonable cause, an addition to the tax is charged as shown below, in accordance with Section 6651(a)(1) and/or Section 6651(a)(2) of the Internal Revenue Code.

2008 - DELINQUENCY PENALTY

1. Delinquency penalty abated		0.00
2. Date return due	04/15/2009	
3. Date return filed	09/30/2013	
4. Failure to File penalty rate	0.225	
5. Failure to Pay penalty rate	0.250	
6. Total corrected tax liability		30,284.00
7. Allowable payments on or prior to due date of return		1,667.00
8. Net Amount Due (line 6 less line 7)		28,617.00
9. Failure to File Penalty - line 8 multiplied by line 4		6,438.83
10. Minimum penalty if over 60 days delinquent		135.00
11. Failure to File Penalty - Greater of line 9 or line 10		6,438.83
12. Previously assessed/previously agreed Failure to File Penalty		0.00
13. Net Failure to File Penalty - line 11 less line 12		6,438.83
14. Failure to Pay Penalty - line 8 multiplied by line 5		7,154.25
15. Previously assessed/previously agreed Failure to Pay Penalty		0.00
16. Net Failure to Pay Penalty - line 14 less line 15 *		7,154.25
17. Total Delinquency Penalty - Sum of line 13 and 16		13,593.08

- If an amount appears as the Failure to Pay Penalty, the amount only reflects the addition to tax under Internal Revenue Code section 6651(a)(2) through the date of this notice. The addition to tax will continue to accrue from the due date of the return at a rate of 0.5 percent each month, or fraction thereof, of nonpayment, not exceeding 25 percent.

Name Of Taxpayer: DB KARRON
Identification Number: [REDACTED]

01/22/2014
Total 14.40.00

2008 - PERSONAL EXEMPTION WORKSHEET

1. Multiply \$500 by the total number of displaced individuals listed in Part I of Form 8914 (Maximum amount is \$2,000; \$1,000 if married filing separately)	0.00
2. Multiply \$3,500.00 by the total number of exemptions claimed	3,500.00
3. Add lines 1 and 2	3,500.00
4. Adjusted gross income	155,002.00
5. Limitation based on filing status NOTE: If line 4 is not greater than line 5, STOP; enter amount from line 3 on line 13 below	159,950.00
6. Subtract line 5 from line 4	0.00
7. If line 6 is more than \$122,500 (\$61,250 if married filing separately) multiply \$ 2,333.00 by the total number of exemptions claimed; otherwise, skip line 8 and go to line 9	0.00
8. Add lines 1 and 7 and enter the amount on line 13 below; do not complete the rest of the worksheet	0.00
9. Divide line 6 by \$2,500 (\$1,250 if married filing separately) (If result is not a whole number, increase to next whole number)	0.00
10. Multiply line 9 by 2% and enter the result as a decimal rounded to at least three places	0.00
11. Multiply line 2 by line 10	0.00
12. Divide line 11 by 3.0	0.00
13. Deduction for exemptions (subtract line 12 from line 3; or the amount from line 5 or line 8 above)	3,500.00

Accuracy-Related Penalties under IRC 6662**20 Percent Penalty -- Internal Revenue Code Section 6662(a)**

It has been determined that the underpayment of tax shown on line 5 below is attributable to one or more of the following:

- (1) Negligence or disregard of rules or regulations;
- (2) Substantial understatement of income tax;
- (3) Substantial valuation misstatement (overstatement).

Therefore, an addition to tax is imposed as provided by Section 6662(a) of the Internal Revenue Code.

1. Total underpayment, excluding underpayment attributable to Section 6662A penalty issues, if any	28,617.00
2. Less: Underpayment attributable to non-penalty issues	0.00
3. Less: Underpayment attributable to 40% Section 6662 penalty issues	0.00
4. Less: Underpayment attributable to civil fraud penalty issues	0.00
5. Underpayment to which Section 6662(a) applies (Line 1 less the sum of lines 2, 3, and 4)	28,617.00
6. Applicable penalty rate	20.00%
7. Section 6662(a) accuracy-related penalty (Line 5 times line 6)	5,723.40
8. Less: Previously assessed/previously agreed Section 6662(a) penalty	0.00
9. Total section 6662(a) accuracy-related penalty (Line 7 less line 8)	5,723.40

40 Percent Penalty -- Internal Revenue Code Section 6662(h)

It has been determined that the underpayment of tax shown on line 5 below is attributable to one or more of the following:

- (1) Gross valuation misstatement (overstatement).

Therefore, an addition to tax is imposed as provided by Section 6662(h) of the Internal Revenue Code.

1. Total underpayment, excluding underpayment attributable to Section 6662A penalty issues, if any	28,617.00
2. Less: Underpayment attributable to non-penalty issues	0.00
3. Less: Underpayment attributable to 20% Section 6662 penalty issues	28,617.00
4. Less: Underpayment attributable to civil fraud penalty issues	0.00
5. Underpayment to which 40% Section 6662 penalty applies (Line 1 less the sum of lines 2, 3, and 4)	0.00
6. Applicable penalty rate	40.00%
7. 40% Section 6662 accuracy-related penalty (Line 5 times line 6)	0.00
8. Less: Previously assessed/previously agreed 40% Section 6662 penalty	0.00
9. Total 40% section 6662 accuracy-related penalty (Line 7 less line 8)	0.00

Name Of Taxpayer: DB KARRON
Identification Number: [REDACTED]

01/22/2014

Total

14.40.00

2008 - Adjustments Subject to Accuracy-Related Penalty - IRC 6662

ADJUSTMENTS TO WHICH THE ACCURACY RELATED PENALTY APPLIES:

PENALTY RATES

20% 40%

Other Income

X

120,000.00 IRC 6662(c)

Name of Taxpayer: DB KARRON

01/22/2014

Identification Number: [REDACTED]

Total

14.40.00

2008 - SCHEDULE A - ITEMIZED DEDUCTIONS

	PER RETURN	PER EXAM	ADJUSTMENT
1. Medical, dental and insurance premiums	0.00	0.00	0.00
2. 7.5% of adjusted gross income	0.00	11,625.00	
3. Net medical and dental expenses	0.00	0.00	0.00
4. Taxes	0.00	11,406.00	(11,406.00)
5. Home interest expense	0.00	10,433.00	(10,433.00)
6. Qualified mortgage insurance premiums	0.00	0.00	0.00
7. Investment interest	0.00	0.00	0.00
8. Other interest expense	0.00	0.00	0.00
9. Total interest expense	0.00	10,433.00	(10,433.00)
10. Contributions	0.00	0.00	0.00
11. Casualty and theft losses	0.00	0.00	0.00
12. Miscellaneous deductions	0.00	0.00	0.00
13. 2% of adjusted gross income	0.00	3,100.00	
14. Excess miscellaneous deductions	0.00	0.00	0.00
15. Other miscellaneous deductions	0.00	0.00	0.00
16. Total itemized deductions (Sum of lines 3, 4, 9, 10, 11, 14, and 15 less any applicable limitation)	0.00	21,839.00	(21,839.00)

ITEMIZED DEDUCTIONS WORKSHEET - PER EXAM

A. Total of lines 3, 4, 9, 10, 11, 14, and 15	21,839.00
B. Total of lines 3, 7, 11, (plus any gambling losses included on line 15)	0.00
C. Line A less line B	21,839.00
D. Multiply the amount on line C by 80%	17,471.00
E. Adjusted gross income	155,002.00
F. Itemized deduction limitation	159,950.00
G. Line E less line F	0.00
H. Multiply the amount on line G by 3%	0.00
I. Enter the smaller of line D or line H	0.00
J. Divide line I by 1.5	0.00
K. Subtract line J from line I	0.00
L. Total itemized deductions (entered on line 16 above)	21,839.00



Summons

In the matter of D.B. KARRON

Internal Revenue Service (Division): Small Business/Self Employed Division

Industry/Area (name or number): Area 1

Periods: January 1, 2008 Through December 31, 2008

The Commissioner of Internal Revenue

To: D.B. KARRON

At: 348 EAST FULTON STREET, LONG BEACH, NY. 11561

You are hereby summoned and required to appear before Internal Revenue Agent HAL S. SHERRY
an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

D.B. KARRON : Social Security Number: # [REDACTED]

Personal appearance will be waived if the taxpayers signs examination report Form 4549 and mail to address listed below.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

I.R.S. 999 STEWART AVE. S#110 BETHPAGE, NY. 11714- SB/SE 1403-HAL S. SHERRY (516)576-7371

Place and time for appearance at I.R.S. 999 STEWART AVE. S#110 BETHPAGE, NY. 11714

Group 1403



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2001)
Catalog Number 21405J

on the 10TH day of FEBRUARY, 2014 at 10:00 o'clock A m.

Issued under authority of the Internal Revenue Code this 22nd day of JANURARY, 2014

Desalyn Andrews
Signature of issuing officer

Signature of approving officer (if applicable)

REVENUE AGENT

GROUP MANAGER

Part C — to be given to noticee



Provisions of the Internal Revenue Code

Sec. 7602. Examination of books and witnesses

(a) Authority to Summon, etc. - For the purpose of ascertaining the correctness of any return, making a return where none has been made, determining the liability of any person for any internal revenue tax or the liability at law or in equity of any transferee or fiduciary of any person in respect of any internal revenue tax, or collecting any such liability, the Secretary is authorized -

- (1) To examine any books, papers, records, or other data which may be relevant or material to such inquiry.
- (2) To summon the person liable for tax or required to perform the act, or any officer or employee of such person, or any person having possession, custody, or care of books of account containing entries relating to the business of the person liable for tax or required to perform the act, or any other person the Secretary may deem proper, to appear before the Secretary at a time and place named in the summons and to produce such books, papers, records, or other data, and to give such testimony, under oath, as may be relevant or material to such inquiry; and
- (3) To take such testimony of the person concerned, under oath, as may be relevant or material to such inquiry.

(b) Purpose may include inquiry into offense. - The purposes for which the Secretary may take any action described in paragraph (1), (2), or (3) of subsection (a) include the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws.

(c) Notice of contact of third parties. -

- (1) General Notice. - An officer or employee of the Internal Revenue Service may not contact any person other than the taxpayer with respect to the determination or collection of the tax liability of such taxpayer without providing reasonable notice in advance to the taxpayer that contacts with persons other than the taxpayer may be made.
- (2) Notice of specific contacts. - The Secretary shall periodically provide to a taxpayer a record of persons contacted during such period by the Secretary with respect to the determination or collection of the tax liability of such taxpayer. Such record shall also be provided upon request of the taxpayer.
- (3) Exceptions. - This subsection shall not apply-
 - (A) to any contact which the taxpayer has authorized,
 - (B) if the Secretary determines for good cause shown that such notice would jeopardize collection of any tax or such notice may involve reprisal against any person, or
 - (C) with respect to any pending criminal investigation.

(d) No administrative summons when there is Justice Department referral. -

(1) Limitation of authority. - No summons may be issued under this title, and the Secretary may not begin any action under section 7604 to enforce any summons, with respect to any person if a Justice Department referral is in effect with respect to such person.

(2) Justice Department referral in effect. - For purposes of this subsection-

(A) In general. - A Justice Department referral is in effect with respect to any person if-

- (i) the Secretary has recommended to the Attorney General a grand jury investigation of, or the criminal prosecution of, such person for any offense connected with the administration or enforcement of the internal revenue laws or
- (ii) any request is made under section 6103(h)(3)(B) for the disclosure of any return or return information (within the meaning of section 6103(b)) relating to such person.

(B) Termination. - A Justice Department referral shall cease to be in effect with respect to a person when-

(i) the Attorney General notifies the Secretary, in writing, that-

- (I) he will not prosecute such person for any offense connected with the administration or enforcement of the internal revenue laws,
- (II) he will not authorize a grand jury investigation of such person with respect to such an offense, or
- (III) he will discontinue such a grand jury investigation.

(ii) a final disposition has been made of any criminal proceeding pertaining to the enforcement of the internal revenue laws which was instituted by the Attorney General against such person, or

(iii) the Attorney General notifies the Secretary, in writing, that he will not prosecute such person for any offense connected with the administration or enforcement of the internal revenue laws relating to the request described in sub paragraph (A)(i).

(3) Taxable years, etc., treated separately. - For purposes of this subsection, each taxable period (or, if there is no taxable period, each taxable event) and each tax imposed by a separate chapter of this title shall be treated separately.

(e) Limitation on examination on unreported income. - The Secretary shall not use financial status or economic reality examination techniques to determine the existence of unreported income of any taxpayer unless the Secretary has a reasonable indication that there is a likelihood of such unreported income.

Authority to examine books and witness is also provided under sec. 6420 (e)(2) - Gasoline used on farms: sec. 6421(g)(2) - Gasoline used for certain nonhighway purposes by local transit systems, or sold for certain exempt purposes; and sec. 6427(j)(2) - Fuels not used for taxable purposes.

Sec. 7603. Service of summons

(a) In general. - A summons issued under section 6420(e)(2), 6421(g)(2), 6427(j)(2), or 7602 shall be served by the Secretary, by an attested copy delivered in hand to the person to whom it is directed, or left at his last and usual place of abode; and the certificate of service signed by the person serving the summons shall be evidence of the facts it states on the hearing of an application for the enforcement of the summons. When the summons requires the production of books, papers, records, or other data, it shall be sufficient if such books, papers, records, or other data are described with reasonable certainty

(b) Service by mail to third-party recordkeepers. -

(1) In general. - A summons referred to in subsection (a) for the production of books, papers, records, or other data by a third-party recordkeeper may also be served by certified or registered mail to the last known address of such recordkeeper.

(2) Third party record keeper. - For purposes of paragraph (1), the term *third-party recordkeeper* means -

- (A) any mutual savings bank, cooperative bank, domestic building and loan association, or other savings institution chartered and supervised as a savings and loan or similar association under Federal or State law, any bank (as defined in section 581), or any credit union (within the meaning of section 501(c)(14)(A));
- (B) any consumer reporting agency (as defined under section 603(f) of the Fair Credit Reporting Act (15 U.S.C. 1681 a(f));
- (C) Any person extending credit through the use of credit cards or similar devices;
- (D) any broker (as defined in section 3(a)(4) of the Securities Exchange Act of 1934 (15 U.S.C. 78c(a)(4));
- (E) any attorney;
- (F) any accountant;
- (G) any barter exchange (as defined in section 6045(c)(3));
- (H) any regulated investment company (as defined in section 851) and any agent of such regulated investment company when acting as an agent thereof;
- (I) any enrolled agent; and
- (J) any owner or developer of a computer software source code (as defined in section 7612(d)(2)). Subparagraph (J) shall apply only with respect to a summons requiring the production of the source code referred to in subparagraph (J) or the program and data described in section 7612(b)(1)(A)(ii) to which source code relates.

Sec. 7604. Enforcement of summons

(a) Jurisdiction of District Court. - If any person is summoned under the internal revenue laws to appear, to testify, or to produce books, papers, records, or other data, the United States district court for the district in which such person resides or is found shall have jurisdiction by appropriate process to compel such attendance, testimony, or production of books, papers, records, or other data.

(b) Enforcement. - Whenever any person summoned under section 6420(e)(2), 6421 (g)(2), 6427(j)(2), or 7602 neglects or refuses to obey such summons, or to produce books, papers, records, or other data, or to give testimony, as required, the Secretary may apply to the judge of the district court or to a United States Commissioner¹ for the district within which the person so summoned resides or is found for an attachment against him as for a contempt; it shall be the duty of the judge or commissioner¹ to hear the application, and, if satisfactory proof is made, to issue an attachment, directed to some proper officer, for the arrest of such person, and upon his being brought before him to proceed to a hearing of the case; and upon such hearing the judge or the United States Commissioner¹ shall have power to make such order as he shall deem proper, not inconsistent with the law for the punishment of contempts, to enforce obedience to the requirements of the summons and to punish such person for his default or disobedience.

¹Or United States magistrate, pursuant to P. L. 90-578.

Sec. 7605. Time and place of examination

(a) Time and place. - The time and place of examination pursuant to the provisions of section 6420(e)(2), 6421 (g)(2), 6427(j)(2), or 7602 shall be such time and place as may be fixed by the Secretary and as are reasonable under the circumstances. In the case of a summons under authority of paragraph (2) of section 7602, or under the corresponding authority of section 6420(e)(2), 6421 (g)(2) or 6427(j)(2), the date fixed for appearance before the Secretary shall not be less than 10 days from the date of the summons.

Sec. 7610. Fees and costs for witnesses

(a) In general. - The secretary shall by regulations establish the rates and conditions under which payment may be made of -

- (1) fees and mileage to persons who are summoned to appear before the Secretary, and
- (2) reimbursement for such costs that are reasonably necessary which have been directly incurred in searching for, reproducing, or transporting books, papers, records, or other data required to be produced by summons.

(b) Exceptions. - No payment may be made under paragraph (2) of subsection (a) if -

- (1) the person with respect to whose liability the summons is issued has a proprietary interest in the books, papers, records or other data required to be produced, or
- (2) the person summoned is the person with respect to whose liability the summons is issued or an officer, employee, agent, accountant, or attorney of such person who, at the time the summons is served, is acting as such.

(c) Summons to which section applies. - This section applies with respect to any summons authorized under section 6420(e)(2), 6421 (g)(2), 6427(j)(2), or 7602.

Sec. 7210. Failure to obey summons

Any person who, being duly summoned to appear to testify, or to appear and produce books, accounts, records, memoranda or other papers, as required under sections 6420(e)(2), 6421(g)(2), 6427(j)(2), 7602, 7603, and 7604(b), neglects to appear or to produce such books, accounts, records memoranda, or other papers, shall, upon conviction thereof, be fined not more than \$1,000, or imprisoned not more than 1 year, or both, together with costs of prosecution.

To:

Date:

Address:

Enclosed is a copy of a summons served by the IRS to examine records made or kept by, or to request testimony from, the person summoned. If you object to the summons, you are permitted to file a lawsuit in the United States district court in the form of a petition to quash the summons in order to contest the merits of the summons.

General Directions

1. You must file your petition to quash in the United States district court for the district where the person summoned resides or is found.
2. You must file your petition within 20 days from the date of this notice and pay a filing fee as may be required by the clerk of the court.
3. You must comply with the Federal Rules of Civil Procedure and local rules of the United States district court.

Instructions for Preparing Petition to Quash

1. Entitle your petition "Petition to Quash Summons."
2. Name the person or entity to whom this notice is directed as the petitioner.
3. Name the United States as the respondent.
4. State the basis for the court's jurisdiction, as required by Federal Rule of Civil Procedure. See Internal Revenue Code Section 7609(h).
5. State the name and address of the person or entity to whom this notice is directed and state that the records or testimony sought by the summons relate to that person or entity.

6. Identify and attach a copy of the summons.

7. State in detail every legal argument supporting the relief requested in your petition. See Federal Rules of Civil Procedure. Note that in some courts you may be required to support your request for relief by a sworn declaration or affidavit supporting any issue you wish to contest.

8. Your petition must be signed as required by Federal Rule of Civil Procedure 11.

9. Your petition must be served upon the appropriate parties, including the United States, as required by Federal Rule of Civil Procedure 4.

10. At the same time you file your petition with the court, you must mail a copy of your petition by certified or registered mail to the person summoned and to the IRS. Mail the copy for the IRS to the officer whose name and address are shown on the face of this summons. See 7609(b)(2)(B).

The court will decide whether the person summoned should be required to comply with the summons request. Your filing of a petition to quash may suspend the running of the statute of limitations for civil liability or for criminal prosecution for offenses under the tax laws for the tax periods to which the summons relates. Such suspension would be in effect while any proceeding (or appeal) with respect to the summons is pending.

The relevant provisions of the Internal Revenue Code are enclosed with this notice. If you have any questions, please contact the Internal Revenue Service officer before whom the person summoned is to appear. The officer's name and telephone number are shown on the summons.



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2001)
Catalog Number 21405J

Part D — to be given to noticee

Sec. 7609. Special procedures for third-party summons

(a) Notice-

(1) In general. - If any summons to which this section applies requires the giving of testimony on or relating to, the production of any portion of records made or kept on or relating to, or the production of any computer software source code (as defined in 7612(d)(2)) with respect to, any person (other than the person summoned) who is identified in the summons, then notice of the summons shall be given to any person so identified within 3 days of the day on which such service is made, but no later than the 23rd day before the day fixed in the summons as the day upon which such records are to be examined. Such notice shall be accompanied by a copy of the summons which has been served, and shall contain an explanation of the right under subsection (b)(2) to bring a proceeding to quash the summons.

(2) Sufficiency of notice. - Such notice shall be sufficient if, on or before such third day, such notice is served in the manner provided in section 7603 (relating to service of summons) upon the person entitled to notice, or is mailed by certified or registered mail to the last known address of such person, or, in the absence of a last known address, is left with the person summoned. If such notice is mailed, it shall be sufficient if mailed to the last known address of the person entitled to notice or, in the case of notice to the Secretary under section 6903 of the existence of a fiduciary relationship, to the last known address of the fiduciary of such person, even if such person or fiduciary is then deceased, under a legal disability, or no longer in existence.

(3) Nature of summons. - Any summons to which this subsection applies (and any summons in aid of collection described in subsection (c)(2)(D)) shall identify the taxpayer to whom the summons relates or the other person to whom the records pertain and shall provide such other information as will enable the person summoned to locate the records required under the summons.

(b) Right to intervene; right to proceeding to quash. -

(1) Intervention. - Notwithstanding any other law or rule of law, any person who is entitled to notice of a summons under subsection (a) shall have the right to intervene in any proceeding with respect to the enforcement of such summons under section 7604.

(2) Proceeding to quash. -

(A) In general. - Notwithstanding any other law or rule of law, any person who is entitled to notice of a summons under subsection (a) shall have the right to begin a proceeding to quash such summons not later than the 20th day after the day such notice is given in the manner provided in subsection (a)(2). In any such proceeding, the Secretary may seek to compel compliance with the summons.

(B) Requirement of notice to person summoned and to Secretary. - If any person begins a proceeding under subparagraph (A) with respect to any summons, not later than the close of the 20-day period referred to in subparagraph (A) such person shall mail by registered or certified mail a copy of the petition to the person summoned and to such office as the Secretary may direct in the notice referred to in subsection (a)(1).

(C) Intervention, etc. - Notwithstanding any other law or rule of law, the person summoned shall have the right to intervene in any proceeding under subparagraph (A). Such person shall be bound by the decision in such proceeding (whether or not the person intervenes in such proceeding).

(c) Summons to which section applies. -

(1) In general. - Except as provided in paragraph (2), this section shall apply to any summons issued under paragraph (2) of section 7602(a) or under sections 6420(e)(2), 6421(g)(2), 6427(j)(2), or 7612.

(2) Exceptions. - This section shall not apply to any summons

(A) served on the person with respect to whose liability the summons is issued, or any officer or employee of such person;

(B) issued to determine whether or not records of the business transaction or affairs of an identified person have been made or kept;

(C) issued solely to determine the identity of any person having a numbered account (or similar arrangement) with a bank or other institution described in section 7603(b)(2)(A);

(D) issued in aid of the collection of-

(i) an assessment made or a judgment rendered against the person with respect to whose liability the summons is issued, or

(ii) the liability at law or in equity of any transferee or fiduciary of any person referred to in clause (i).

(E) - (i) issued by a criminal investigator of the Internal Revenue Service in connection with the investigation of an offense connected with the administration or enforcement of the internal revenue laws, and

(ii) served on a person who is not a third-party recordkeeper (as defined in section 7603(b)), or

(F) described in subsection (f) or (g).

(3) Records. - For purposes of this section, the term records includes books, papers, and other data.

(d) Restriction on examination of records. - No examination of any records required to be produced under a summons as to which notice is required under subsection (a) may be made -

- (1) before the close of the 23rd day after the day notice with respect to the summons is given in the manner provided in subsection (a)(2), or
- (2) where a proceeding under subsection (b)(2)(A) was begun within the 20-day period referred to in such subsection and the requirements of subsection (b)(2)(B) have been met, except in accordance with an order of the court having jurisdiction of such proceeding or with the consent of the person beginning the proceeding to quash.

(e) Suspension of Statute of Limitations. -

(1) Subsection (b) action. - If any person takes any action as provided in subsection (b) and such person is the person with respect to whose liability the summons is issued (or is the agent, nominee, or other person acting under the direction or control of such person), then the running of any period of limitations under section 6501 (relating to the assessment and collection of tax) or under section 6531 (relating to criminal prosecutions) with respect to such person shall be suspended for the period during which a proceeding, and appeals therein, with respect to the enforcement of such summons is pending.

(2) Suspension after 6 months of service of summons. - In the absence of the resolution of the summoned party's response to the summons, the running of any period of limitations under section 6501 or under section 6531 with respect to any person with respect to whose liability the summons is issued (other than a person taking action as provided in subsection (b)) shall be suspended for the period-

- (A) beginning on the date which is 6 months after the service of such summons, and
- (B) ending with the final resolution of such response.

(f) Additional requirements in the case of a John Doe summons. -

Any summons described in subsection (c)(1) which does not identify the person with respect to whose liability the summons is issued may be served only after a court proceeding in which the Secretary establishes that -

- (1) the summons relates to the investigation of a particular person or ascertainable group or class of persons,
- (2) there is a reasonable basis for believing that such person or group or class of persons may fail or may have failed to comply with any provision of any internal revenue law, and
- (3) the information sought to be obtained from the examination of the records or testimony (and the identity of the person or persons with respect to whose liability the summons is issued) is not readily available from other sources.

(g) Special exception for certain summonses. -

A summons is described in this subsection if, upon petition by the Secretary, the court determines, on the basis of the facts and circumstances alleged, that there is reasonable cause to believe the giving of notice may lead to attempts to conceal, destroy, or alter records relevant to the examination, to prevent the communication of information from other persons through intimidation, bribery, or collusion, or to flee to avoid prosecution, testifying, or production of records.

(h) Jurisdiction of district court; etc. -

(1) Jurisdiction. - The United States district court for the district within which the person to be summoned resides or is found shall have jurisdiction to hear and determine any proceedings brought under subsection (b)(2), (f), or (g). An order denying the petition shall be deemed a final order which may be appealed.

(2) Special rule for proceedings under subsections (f) and (g). - The determinations required to be made under subsections (f) and (g) shall be made ex parte and shall be made solely on the petition and supporting affidavits.

(i) Duty of summoned party. -

(1) Recordkeeper must assemble records and be prepared to produce records. - On receipt of a summons to which this section applies for the production of records, the summoned party shall proceed to assemble the records requested, or such portion thereof as the Secretary may prescribe, and shall be prepared to produce the records pursuant to the summons on the day on which the records are to be examined.

(2) Secretary may give summoned party certificate. - The Secretary may issue a certificate to the summoned party that the period prescribed for beginning a proceeding to quash a summons has expired and that no such proceeding began within such period, or that the taxpayer consents to the examination.

(3) Protection for summoned party who discloses. - Any summoned party, or agent or employee thereof, making a disclosure of records of testimony pursuant to this section in good faith reliance on the certificate of the Secretary or an order of a court requiring production of records or the giving of such testimony shall not be liable to any customer or other person for such disclosure.

(4) Notice of suspension of statute of limitations in the case of a John Doe summons. - In the case of a summons described in subsection (f) with respect to which any period of limitations has been suspended under subsection (e)(2), the summoned party shall provide notice of such suspension to any person described in subsection (f).

(j) Use of summons not required. -

Nothing in this section shall be construed to limit the Secretary's ability to obtain information, other than by summons, through formal or informal procedures authorized by sections 7601 and 7602.



Summons

In the matter of D.B. KARRON

Internal Revenue Service (Division): Small Business/Self Employed Division

Industry/Area (name or number): Area 1

Periods: January 1, 2008 Through December 31, 2008

The Commissioner of Internal Revenue

To: D.B. KARRON

At: 348 EAST FULTON STREET, LONG BEACH, NY. 11561

You are hereby summoned and required to appear before Internal Revenue Agent HAL S. SHERRY
an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers,
and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the
administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

D.B. KARRON : Social Security Number: # [REDACTED]

Personal appearance will be waived if the taxpayers signs examination report Form 4549 and mail to address listed below.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

I.R.S. 999 STEWART AVE. S#110 BETHPAGE, NY. 11714- SB/SE 1403-HAL S. SHERRY (516)576-7371

Place and time for appearance at I.R.S. 999 STEWART AVE. S#110 BETHPAGE, NY. 11714

Group 1403



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2001)
Catalog Number 21405J

on the 10TH day of FEBRUARY, 2014 at 10:00 o'clock A m.

Issued under authority of the Internal Revenue Code this 22nd day of JANURARY, 2014

Desalyn Andrews

Signature of approving officer (if applicable)

Signature of issuing officer
Digitally signed by Desalyn Andrews
DN: cn=Desalyn Andrews
Date: 2014.01.14 15:47:57 -05'00'

REVENUE AGENT

Title

GROUP MANAGER

Title

Original — to be kept by IRS



Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date 1/22/2014 Time 3 PM

**How
Summons
Was
Served**

1. ☐ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
2. ☐ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): _____
3. ☒ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: 348 EAST FULTON STREET, LONG BEACH, NY. 11561

Signature

Title

REVENUE AGENT

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: 1/22/14 Time: REVENUE AGENT

Name of Noticee: D.B. KARRON

Address of Noticee (if mailed): 348 EAST FULTON STREET, LONG BEACH, NY. 11561

**How
Notice
Was
Given**

- ☐ I gave notice by certified or registered mail to the last known address of the noticee.
- ☐ I gave notice by handing it to the noticee.
- ☐ In the absence of a last known address of the noticee, I left the notice with the person summoned.
- ☒ No notice is required.
- ☐ I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any): _____

Signature

Title

REVENUE AGENT

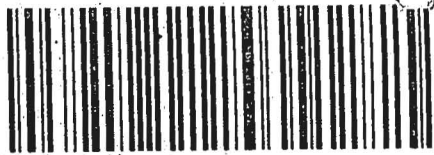
I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature

Title

Internal Revenue Service
9 Stewart Avenue, Suite #.110
Bethpage, NY 11714
SBSE #1403-HAL

CERTIFIED MAIL™



7013 2630 0000 8573 5400
7013 2630 0000 8573 5400

Business
y for Private Use, \$300

DB KARRON
348 EAST FULTON STREET
LONG BEACH NY 11561

U.S. Postal Service™
CERTIFIED MAIL™ RECEIPT
(Domestic Mail Only; No Insurance Coverage Provided)
For delivery information visit our website at www.usps.com

OFFICIAL USE

Postage	\$
Certified Fee	
Return Receipt Fee (Endorsement Required)	
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$

Sent to: D.B. KARRON
Street, Apt. No. or PO Box No.
City, State, ZIP+4

PS Form 3800, August 2006
See Reverse for Instructions

SENDER: COMPLETE THIS SECTION.

- Complete Items 1, 2, and 3. Also complete Item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:
D.B. KARRON
348 FULTON STR.
LONG BEACH, NY
11561

☐ Addressee

B. Received by (Printed Name)	C. Date of Delivery
D. Is delivery address different from Item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No	
3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	

2. Article Number (Transfer from se) 7013 2630 0000 8573 5400

SENT out

HAL

██████████ MFT>30 TX-PRD>200812

NM-CTRL>KARR

PRIMARY-NAME>KARRON,D B

JULIAN-DT>2013309

ASED>04/EE/2012

OPNG-CRTN-DT>08/11/2011

SOURCE-CD>70 REFERRALS/OTHER AGENCY REQUESTS

EXAM-START-CD/DT>312 12/07/2011

DIF/DAS-RSN-CD>R

ACTY-CD>272

DIS-IND>4

STATUTE-XTRCTN-IND>1 PARTIAL-AGRMT-IND>0 TC-300-IND>0

PBC>201 SBC>08000 POD>044

EGC/DT>1403 10/17/2011

PRIOR-EGC/DT>1898 09/19/2011 PRIOR-SBC>87700

CURRENT-STATUS-CD/DATE

PRIOR-STATUS-CD/DATE

12 STARTED

12/07/2011 10 ASSIGNED-NO TIME APPLIED 10/17/2011

PROJ-CD>0785 TRACK-CD>1705

PUSH-CD>036 PICF-CD>0 AIMS-FRZ-CD>C

XREF-DLN>19277214200001

RET-RECVD-DT>08/02/2011 DELQ-RET-IND>1 RET-PSTNG-YR>2011 UPDT-CD>S PR-UPDT-CD>Q

CAF-IND>1

TC-424-CD>2

NM-LN-YR>2001

MASTER-FILE-NAME-LINE>D B KARRON

ADD-CHG-CYC>200841

CONT-OF-PRIMARY-NAME>

STREET>348 E FULTON ST

CITY>LONG BEACH

STATE>NY ZIP>115612327

SC>19 BSC

Employee #0194576273 Page 001 of 004 PAGE 002

statue 09/30/2016

AIMS/ERCS Update

Originator: HAL SHERRY

Stop: 1403

Date: 12/3/2013

ERCS Input Correct
& Display Screen

AIMS Input

Managerial
Approval

Input (Initial & Date)

Activity Code

#12 AMAXUE - Item 27

Aging Reason Code

#21 AMSTU - L1-P30-31

AIMS Assignee Code (AAC)

Primary Business Code

#24 AMSOC - DC 30

Secondary Business Code

#24 AMSTU - L1-P10-14

Employee Group Code

#24 AMSTU - L1-P16-19

Amount Claimed

#18 AMSTU - L2-P29-38 (Enter C in P29)

Combined Industry Case (CIC) (Check one.)

☐ L=CIC Case ☐ D=Delete

#36 AMAXUE - Item 400

Correspondence Rec'd Date MM/DD/YYYY

AMSTU - L2-P29-38 (L or R in P29)

IRS Employee Code-AIMS (Check one.)

☐ E=Employee ☐ R=Remove ☐ C=Close

AMSTU - L1-P57

NAICS > 199811

#26 AMAXUE - Item 19-410/

PIA Code < 199812 00

#26 AMAXUE - Item 413-

Post of Duty

#37 AMSTU - L1-P38-40

Processing Campus Code (PCC)

AMSTU - L1-P47-48

Project Code

#13 AMSTU - L1-P33-36

Source Code

#10 AMAXUE - Item 26

Status Code

#11 AMSTU - L1-P7-8

Status Code Date MM/DD/YYYY

AMSTU - L2-P29-38 (Enter D in P29)

Statute (ASED) 09/30/2016

#14 AMSTU - L1-P21-28

Statute Consent Code (Check one.)

☐ R=Restricted ☒ U=Unrestricted

AMSTU - L1-P29

Technical Services Code Required when closing to Status 21

Computer Generated AMSTU - L1-P59-61

TEFRA Code (Check one.)

☐ Y=TEFRA ☐ N=Non-TEFRA ☐ S=Survey

#28 AMSTU - L1-P63

Tracking Code

#29 AMSTU - L1-P42-45

Set AIMS Freeze Code CC AMFRZS

Release AIMS Freeze Code CC AMFRZR

Request AIMS Labels CC AMLAB

Follow-Up Request CC AMRET DLN = (No ELF DLNS)

Re-establish Closed Return CC AMSTUR Reason: Status CD:

EGC SBC SC AIMS Coord or AIMS/ERCS Analyst Approval Required

Attach Audit Label Here

00 If label not available, enter:

P1-12 P14-15 P17-22 P24-27
TIN MFT TAX PERIOD NAME CONTROL/CD

054-42-5466 30 200812

01 KARACON D.B

MFT 30 - 200812 - 1040

02

UPDATE, STATUTE TO 09/30/2016
NON-FILLER, TURNED FILLER.

#722

Important: The Public Records and commercially available data sources used on reports have errors. Data is sometimes entered poorly, processed incorrectly and is generally not free from defect. This system should not be relied upon as definitively accurate. Before relying on any data this system supplies, it should be independently verified. For Secretary of State documents, the following data is for information purposes only and is not an official record. Certified copies may be obtained from that individual state's Department of State. The criminal record data in this product or service may include records that have been expunged, sealed, or otherwise have become inaccessible to the public since the date on which the data was last updated or collected.

Accurint does not constitute a "consumer report" as that term is defined in the federal Fair Credit Reporting Act, 15 USC 1681 et seq. (FCRA). Accordingly, Accurint may not be used in whole or in part as a factor in determining eligibility for credit, insurance, employment or another permissible purpose under the FCRA.

Your DPPA Permissible Use: Court, Law Enforcement, or Government Agencies

Your GLBA Permissible Use: Law Enforcement Purposes

Custom Comprehensive Report

Date: 04/08/11

Report processed by:

IRS-Small Business/Self-Employed (SB/SE)
500 N Capitol St NW
Washington, DC 20001-1531
404-338-8746 Main Phone

Report Legend:

- S** - Shared Address
- D** - Deceased
- ✓ - Probable Current Address

Subject Information: (Best Information for Subject)

Name: DANIEL B KARRON DOB: 10/25/1956

SSN: 054-42- issued in New York between 1/1/1965 and 12/31/1967

View All SSN Sources

Age: 54

Names Associated With Subject: View All Name Variations Sources

DANIEL B KARRON DOB: 1958 Age: 53
42-xxxx issued in New York between 1/1/1965 and 12/31/1967
KARRON DRD DOB: 10/25/1956 Age: 54
42-xxxx issued in New York between 1/1/1965 and 12/31/1967
DAN B KARRON DOB: 1957 Age: 54
42-xxxx issued in New York between 1/1/1965 and 12/31/1967
DANIEL KARRON DOB: 1956 Age: 55
42-xxxx issued in New York between 1/1/1965 and 12/31/1967
KARRON DRDB DOB: 10/25/1956 Age: 54
42-xxxx issued in New York between 1/1/1965 and 12/31/1967
DRDB KARRON DOB: 10/25/1956 Age: 54
42-xxxx issued in New York between 1/1/1965 and 12/31/1967
D B KARRON Age:
42-xxxx issued in New York between 1/1/1965 and 12/31/1967
DAN KARRON Age:
42-xxxx issued in New York between 1/1/1965 and 12/31/1967
D B KARRON Age:
DANIEL KARROW Age:
42-xxxx issued in New York between 1/1/1965 and 12/31/1967
AIDA B KARRON DOB: 10/25/1956 Age: 54
42-xxxx issued in New York between 1/1/1965 and 12/31/1967
DAN KARRAN DOB: 1956 Age: 55
42-xxxx issued in New York between 1/1/1965 and 12/31/1967
D KARRON Age:
42-xxxx issued in New York between 1/1/1965 and 12/31/1967
D B KARRON DOB: 10/25/1956 Age: 54
057-42-xxxx issued in New York between 1/1/1965 and 12/31/1967

People at Work:

Name: DAN KARRON
Title: MNG MBR
SSN: 42-xxxx
Company: CACI LLC

Company: CASI LLC
Address: NEW YORK, NY
Phone:
FEIN:
Dates: Mar 12, 2009 - Sep 26, 2010

Name: DAN KARRON
Title: PRES-MBR
SSN: [REDACTED] 42-xxxx
Company: CASI LLC
Address: NEW YORK, NY
Phone:
FEIN:
Dates: Apr 23, 2007 - Nov 7, 2007

Name: DANIEL B KARRON
Title: PROCESS ADDRESS CONTACT
SSN: [REDACTED] 42-xxxx
Company: DVC HOLDING CORP.
Address: 238 E 14TH ST, NEW YORK NY 10003-4134
Phone:
FEIN:
Dates: Sep 3, 1980 - Jul 30, 2007

Name: DANIEL B KARRON
Title: PROCESS ADDRESS CONTACT
SSN: [REDACTED] 42-xxxx
Company: DAN'S VANS AND CO., INC.
Address: 238 E 14TH ST APT 6C, NEW YORK NY 10003-4151
Phone:
FEIN:
Dates: Jul 1, 1980 - Jul 30, 2007

Name: DANIEL B KARRON
SSN: [REDACTED] 42-xxxx
Company: DANIEL B. KARRON, INC.
Address: 348 E FULTON ST, LONG BEACH NY 11561-2327
Phone:
FEIN:
Dates: Oct 16, 1978 - Jul 30, 2007

Name: DANIEL B KARRON
Title: PRESIDENT AND CHIEF TECHNICAL OFFIC
SSN: [REDACTED] 42-xxxx
Company: COMPUTER AIDED SURGERY INC
Address: 300 E 33RD ST APT 4N, NEW YORK NY 10016-9406
Phone: 212-448-0261 - EDT
FEIN:
Dates: Dec 16, 2006 - Mar 21, 2007

Name: DANIEL B KARRON
Title: PRINCIPAL INVESTIGATOR
SSN: [REDACTED] 42-xxxx
Company: COMPUTER AIDED SURGERY INC
Address: 300 E 33RD ST APT 4N, NEW YORK NY 10016-9406
Phone: 212-448-0261 - EDT
FEIN:
Dates: Aug 26, 2006

Name: DAN KARRON
Title: PRES
SSN: [REDACTED] 42-xxxx
Company: COMPUTER AIDED SURGERY INC
Address: NEW YORK, NY
Phone:
FEIN:
Dates: Aug 27, 2001

Name: DANIEL B KARRON
SSN: [REDACTED] 42-xxxx
Company: COMPUTER AIDED SURGERY INC

(b)(7)(C)

Active Address(es): View All Address Variation Sources

✓ 348 E FULTON ST, LONG BEACH NY 11561-2327, NASSAU COUNTY (Aug 1989 - Apr 2011)

Name Associated with Address:

DAN KARRON

Current Residents at Address:

(b)(7)(C)

Current phones listed at this address:

(b)(7)(C)

Previous And Non-Verified Address(es): View All Address Variation Sources

300 E 33RD ST APT 4N-E, NEW YORK NY 10016-9463, NEW YORK COUNTY (Oct 1996 - Jan 2011)

Name Associated with Address:

KARRON DRD

333 E 30TH ST APT 21G, NEW YORK NY 10016-6462, NEW YORK COUNTY (Oct 1978 - Jan 2011)

Name Associated with Address:

DANIEL KARRON

300 E 33RD ST, MANHATTAN NY 10016-9463, NEW YORK COUNTY (Jun 2000 - Jul 2007)

Name Associated with Address:D B KARRON DR
212-686-8748

30033 E ST 4 N, NYC NY 10016, NEW YORK COUNTY (Jun 2004)

Name Associated with Address:

KARRON DRDB

661 W END AVE APT 1N, NEW YORK NY 10025-7389, NEW YORK COUNTY (Nov 2002)

Name Associated with Address:

KARRON DRDB

1783, NEW YORK NY 10008, NEW YORK COUNTY (Jun 2001)

Name Associated with Address:

KARRON DRDB

PO BOX 1783, NEW YORK NY 10156-1783, NEW YORK COUNTY (Jun 2001)

Name Associated with Address:

DAN B KARRON

NEW YORK, NY 10016 (Jun 2000 - Jan 2001)

Name Associated with Address:

D KARRON

333 E 30TH ST APT 4N, NEW YORK NY 10016-6467, NEW YORK COUNTY (Jul 1994 - Jan 1999)

Name Associated with Address:

DAN B KARRON

4 N SUITE, NEW YORK NY 10016, NEW YORK COUNTY (Feb 1997)

Name Associated with Address:

DAN B KARRON

560 1ST AVE APT 606, NEW YORK NY 10016-6402, NEW YORK COUNTY (Nov 1995 - Oct 1996)

Name Associated with Address:

DANIEL B KARRON

RR 606 BOX D, NEW YORK NY 10016, NEW YORK COUNTY (Apr 1995)

Name Associated with Address:

KARRON DRDB

D RR 606, NEW YORK NY 10016, NEW YORK COUNTY (Apr 1995)

Name Associated with Address:

KARRON DRD

IRM RT 606 AVE, NEW YORK NY 10016, NEW YORK COUNTY (Jul 1994)

Name Associated with Address:

DANIEL B KARRON

312 E 30TH ST APT 2B, NEW YORK NY 10016-8319, NEW YORK COUNTY (Jun 1989 - Dec 1992)

Name Associated with Address:

DANIEL B KARRON

238 E 14TH ST APT 6C, NEW YORK NY 10003-4151, NEW YORK COUNTY (Oct 1978 - Dec 1992)

Name Associated with Address:

DANIEL B KARRON
473-2648

PO BOX 1201, NEW YORK NY 10009-1201, NEW YORK COUNTY (Jun 1981 - Apr 1985)

Name Associated with Address:

DANIEL KARRON

Professional License(s):

[None Found]

Possible Associates:

[None Found]

Source Information:

All Sources
Person Locator 1
Phone
Historical Person Locator
Person Locator 2
Utility Locator
Person Locator 4
Person Locator 5

84 Source Document(s)
2 Source Document(s)
8 Source Document(s)
23 Source Document(s)
8 Source Document(s)
2 Source Document(s)
1 Source Document(s)
40 Source Document(s)

22

██████████ CURRENT IMF N/C KARR LOC CODE 1111-21 LUC 201103
CURRENT IMF NAMELINE ADDRESS UPDATE CYCLE 200841 ERP NP
D B KARRON PRIOR IMF NAMELINES
348 E FULTON ST TAXYR 1996 FSC 1
LONG BEACH NY 11561-2327 480 DANIEL B KARRON
TAXYR 2001 FSC 1 PRI TXPR NAMELN
D. B KARRON

IMF N/C KARR
SSA N/C KARR
UPDT 08222000 DOB 10251956 DOD 00000000
SCRAMBLED SSN 00 MFR 04 FYM 12 DEBT IND B
BOD CD WI BOD CLIENT CD EITC IND 0

30200812P01 IMF TAX MODULE NM CTRL:KARR
 28277-488-56572-1 SPSSN UP-CYC:29
 D B KARRON TOT EXEMPTIONS:00 FMS :
 FSC:1 STATUS:03 STATUS DATE:04112011 AIMS :0
 NEXT CSED: ASSESSD BAL: .00 SETTL DATE: LIEN :
 LAST CSED: TOT INTERST: .00 INTEREST DATE:08012011 BWI :
 FIRST CSED: INT ASSESSD: .00 DISASTER RDD : BWNC :0
 ASSED: INT PAID: .00 DISASTERSTART: CC81 :0
 RSED: FTP TOTAL: .00 GOVERN SC:28 HIST LC:11 CC85 :1
 FREEZE: -V FTP ASSESSD: .00 MATH IN: TDA COPY: TC914:0
 INDICATORS: CAF :
 EFT-IND:0 DDRC :00PDC-CD:00 SBND1:00 SBND2:00 SBND3:00 ARDI :0

TC	DATE	AMOUNT	CYCLE	DLN	VARIABLE DATA
971	01242008	.00	20080608	08277-001-00000-8	XREF33-0517898
					ACT-CD: 146
971	01242008	.00	20080608	08277-001-00000-8	XREF95-2659854
					ACT-CD: 146
460	04152009	.00	20092008	09217-102-66435-9	EXT-DT:10152009
140	05102010	.00	20102008	19249-130-00000-0	
971	05312010	.00	20102008	09277-102-66435-9	ACT-CD: 804
					MISCCP 0059
520	03142011	.00	20111408	28277-488-56572-1	CC:85 CSED-CD:P.BKSI:320

PAGE 001 OF 001 IMFPG 001



All Court Types Party Search

Tue Oct 11 16:24:01 2011

6 records found

User: ir7845

Client:

Search: All Court Types Party Search Name karron, daniel All Courts Page: 1

Bankruptcy Results

<u>Party Name</u> ▼	<u>Court Case</u>	<u>Ch</u>	<u>Date Filed</u>	<u>Date Closed</u>	<u>Disposition</u>
1 Karron, Daniel B (db)	nyebke8:11-bk-71546	11	03/14/2011	04/14/2011	Dismissed for Other Reason 03/30/2011
2 Karron, Daniel B (db)	nyebke8:11-bk-73479	7	05/16/2011		

Civil Results

<u>Party Name</u> ▼	<u>Court Case</u>	<u>NOS</u>	<u>Date Filed</u>	<u>Date Closed</u>
3 Karron, Daniel B. (dft)	nysdce 1:2008-cv-10223	890	11/24/2008	04/13/2011
4 Karron, Daniel B. (pet)	nysdce 1:2011-cv-01874	510	02/22/2011	

Criminal Results

<u>Party Name</u> ▼	<u>Court Case</u>	<u>Date Filed</u>	<u>Date Closed</u>
5 Karron, Daniel B. (dft)	nysdce 1:2007-cr-00541	06/13/2007	10/23/2008

Appellate Results

<u>Party Name</u> ▼	<u>Court Case</u>	<u>NOS</u>	<u>Date Filed</u>	<u>Date Closed</u>
6 Karron, Daniel B. (pty)	02cae 11-1924	1890	05/10/2011	

User ir7845 Client Description All Court Types Party Search	Receipt 10/11/2011 16:24:01 71644054
---	--------------------------------------



Updated: Fri., Mar. 25, 2011, 8:03 AM

\$4M & 'change'

By BRUCE GOLDING

Last Updated: 8:03 AM, March 25, 2011

Posted: 1:48 AM, March 25, 2011

A transsexual scientist who used government grant money to fund her sex change must pay more than \$4 million in civil fraud damages.

A Manhattan federal judge slapped Daniel "D.B." Karron with the maximum triple penalty -- on top of the 15-month sentence she's already served for misusing the \$1.3 million-plus in taxpayer dough.

"This thing is so cock-eyed, I can't begin to figure it out," Karron complained yesterday.

Karron, 54, a male-to-female transsexual biomedical engineer, was supposed to use her Department of Commerce grant to develop computer technologies for medical uses, with potential benefits in radiation therapy, surgical planning and the manufacture of prosthetic devices.

Instead, she used some of the loot for personal expenses, including medications, psychotherapy, dental work, electrolysis, rent, track lighting for her apartment, and appliances, including blenders, vacuum cleaners and power drills.

Karron also spent the money on sex-change procedures for herself and three employees of her Midtown-based firm, Computer Aided Surgery Inc., she said yesterday.

"Trannies are very good in high tech, and that's what I did," she said. "It was a medical benefit."

Convicted of the pilfering in 2008, she served her time at the women's federal prison in West Virginia, known as "Camp Cupcake."

She said that she's a lesbian and that her love life is "kind of a touchy situation" because she fell in love with a sister inmate and they're prohibited from seeing each other while either is on supervised release.

"You can't be jellin' with a felon," she noted.

She said she plans to appeal.

bruce.golding@nypost.com

NEW YORK POST is a registered trademark of NYP Holdings, Inc.

Case Law Full Display

[Compose a New Search](#)

2009 U.S. App. LEXIS 22026,*;348 Fed. Appx. 632

UNITED STATES OF AMERICA, Appellee, -v.- DANIEL B. KARRON, Defendant-Appellant.

No. 08-5287-cr

UNITED STATES COURT OF APPEALS FOR THE SECOND CIRCUIT

348 Fed. Appx. 632; 2009 U.S. App. LEXIS 22026

October 7, 2009, Decided

NOTICE:

PLEASE REFER TO FEDERAL RULES OF APPELLATE PROCEDURE RULE 32.1 GOVERNING THE CITATION TO UNPUBLISHED OPINIONS.

SUBSEQUENT HISTORY: US Supreme Court certiorari denied by Karron v. United States, 2010 U.S. LEXIS 1056 (U.S., Feb. 22, 2010)

PRIOR HISTORY: [*1]

Appeal from an October 23, 2008 judgment of the United States District Court for the Southern District of New York (Robert P. Patterson, Jr., Judge).

United States v. Karron, 2008 U.S. Dist. LEXIS 83372 (S.D.N.Y., Oct. 16, 2008)

COUNSEL: FOR DEFENDANT-APPELLANT: MARSHALL A. MINTZ, Mintz & Oppenheim LLP (Laura Oppenheim, on the brief) New York, NY.

FOR APPELLEE: CHRISTIAN R. EVERDELL (Chi T. Steve Kwok, Daniel A. Braun, of counsel), for Lev L. Dassin, Office of the United States Attorney for the Southern District of New York, New York, NY.

JUDGES: PRESENT: JOSE A. CABRANES, ROBERT D. SACK, Circuit Judges, JED S. RAKOFF, District Judge. *

*

The Honorable Jed S. Rakoff, of the United States District Court for the Southern District of New York, sitting by designation.

OPINION

SUMMARY ORDER

UPON DUE CONSIDERATION, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that the judgment of the District Court be **AFFIRMED**.

Defendant-appellant Daniel B. Karron was convicted of intentionally and knowingly misapplying funds under the care of a company receiving federal funds in violation of 18 U.S.C. § 666, after a jury trial ending on June 11, 2008. Defendant was sentenced principally to a custodial sentence of fifteen months, followed by three years of supervised release, and \$ 125,000 in restitution. On October [*2] 27, 2008, Judge Patterson amended the judgment directing defendant to serve the sentence as follows: seven-and-a-half-months' imprisonment, followed by seven-and-a-half months of home confinement. Defendant appeals that conviction. We assume the parties' familiarity with the underlying facts, the procedural history, and the issues on appeal.

Defendant argues that (1) the jury instructions were erroneous because they omitted an element of the crime--specifically, the jury was instructed to find that defendant "intentionally misapplied" funds but should have been instructed that an "intent to defraud" is an element of "misapplication" of funds, and (2) 18 U.S.C. § 666 is void for vagueness.

We review a claim of error in jury instructions *de novo*, see, e.g., United States v. Quattrone, 441 F.3d 153, 177 (2d Cir. 2006), but reversal is only appropriate when the charge, viewed as a whole, "either failed to inform the jury adequately of the law or misled the jury about the correct legal rule," United States v. Ford, 435 F.3d 204, 209-10 (2d Cir. 2006). "To secure reversal based on a flawed jury instruction, a defendant must demonstrate both error and ensuing prejudice." United States v. Quinones, 511 F.3d 289, 313 (2d Cir. 2007). [*3] Defendant argues that the District Court erred by failing to instruct the jury that it needed to find that defendant acted with the specific intent to defraud or injure the government. Defendant further contends that the instructions given by the District Court prejudiced defendant because they precluded the argument that defendant's misapplication of funds was intended to benefit the grant-recipient organization, a legitimate purpose.

In *United States v. Urlacher*, we defined the term "intentional misapplication" to include misuse of federal funds for "otherwise legitimate purposes." 979 F.2d 935, 938 (2d Cir. 1992). *Urlacher*'s holding has been followed uniformly by other courts that have considered the issue, including the First, Sixth, Seventh, and Tenth Circuits. See, e.g., United States v. Cornier-Ortiz, 361 F.3d 29, 37 (1st Cir. 2004); United States v. Frazier, 53 F.3d 1105, 1110-11 (10th Cir. 1995). We are bound by *Urlacher* to conclude that the jury instructions were not erroneous. Nor was defendant prejudiced by

the instructions because trial counsel was not precluded from presenting evidence or cross-examination showing that defendant did not intend to defraud the government [*4] or undermine the grant program, or that defendant acted with the purpose of benefitting the grant recipient.

Defendant asserts the void-for-vagueness argument for the first time on appeal. The issue is therefore waived, and reviewed only for plain error. **Fed. R. Crim. P. 51, 52.** In order to show plain error defendant must establish an error occurred that is "clear or obvious under current law" and that the error affected defendant's "substantial rights." **United States v. Gonzalez, 110 F.3d 936, 945-46 (2d Cir. 1997).** We find no error under the clear law set forth in *Urlacher*.

CONCLUSION

Accordingly, we AFFIRM the judgment of the District Court.

[« Back to Top](#)

Medical Exec Swiped \$500,000 From Grant

MANHATTAN (CN) - A federal jury convicted the president and chief technical officer of Computer Aided Surgery of swiping \$500,000 from a \$2 million federal grant. Daniel Karron spent the money on rent, renovations, restaurants and other stuff, the U.S. Attorney's Office said.

The grant money came from the Advanced Technology Program, administered by the National Institute of Standards and Technology, to support high-risk research.

The jury found that Karron, 52, intentionally misapplied about \$500,000. Karron faces up to 10 years in prison and a fine of \$250,000, or twice the amount he took, at his Sept. 11 sentencing.

Form

1040

Department of the Treasury Internal Revenue Service

U.S. Individual Income Tax Return 2008

(99)

IRS Use Only—Do not write or staple in this space.

Label
(See instructions on page 14.)
Use the IRS label.
Otherwise, please print or type.
Presidential

L
A
B
E
L

H
E
R
E

For the year Jan. 1-Dec. 31, 2008, or other tax year beginning

2008, ending 20

OMB No. 1545-0074

Your first name and initial

D. B.

Last name

KARRON

Your social security number

054-42

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 14.

348 EAST FULTON STREET

Apt. no.

You must enter
your SSN(s) above.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.

LONG BEACH

NY 11561

Checking a box below will not
change your tax or refund.

Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14).

☒ You ☐ Spouse

Filing Status

- 1 ☒ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here.

- 4 ☐ Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here.
5 ☐ Qualifying widow(er) with dependent child (see page 16)

Check only
one box.

Exemptions

- 6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a
b ☐ Spouse
c Dependents:

Boxes checked
on 6a and 6b
No. of children
on 6c who:

1

(1) First name

Last name

(2) Dependent's
social security number(3) Dependent's
relationship to
you(4) ☒ if
qual. child
for child
tax cr. (see
page 17)

- lived with you
• did not live with
you due to divorce
or separation
(see page 18)

Dependents on 6c
not entered above

Add numbers on
lines above

1

d Total number of exemptions claimed

Income

- 7 Wages, salaries, tips, etc. Attach Form(s) W-2
8a Taxable interest. Attach Schedule B if required.
b Tax-exempt interest. Do not include on line 8a
9a Ordinary dividends. Attach Schedule B if required
b Qualified dividends (see page 17)
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 22)
11 Alimony received
12 Business income or (loss). Attach Schedule C or C-EZ
13 Capital gain or (loss). Attach Schedule E if required. If not required, check here ☐
14 Other gains or (losses). Attach Form 4797

7 22,447

8a

8b

9a

9b

10

11

12

13

14

15a IRA distributions

15a

b Taxable amount (see page 23)

15b

16a Pensions and annuities

16a

b Taxable amount (see page 24)

16b

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

17

18 Farm income or (loss). Attach Schedule F

18

19 Unemployment compensation

19

12,555

20a Social security benefits

20a

b Taxable amount (see page 26)

20b

21 Other income. List type and amount (see page 28)

21

22 Add the amounts in the far right column for lines 7 through 21. This is your total income

22

35,002

Adjusted Gross Income

- 23 Educator expenses (see page 28)
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ
25 Health savings account deduction. Attach Form 8889
26 Moving expenses. Attach Form 3903
27 One-half of self-employment tax. Attach Schedule SE
28 Self-employed SEP, SIMPLE, and qualified plans
29 Self-employed health insurance deduction (see page 29)
30 Penalty on early withdrawal of savings
31a Alimony paid (see page 30)
32 IRA deduction (see page 30)
33 Student loan interest deduction (see page 33)
34 Tuition and fees deduction. Attach Form 8917
35 Domestic production activities deduction. Attach Form 8903
36 Add lines 23 through 31a and 32 through 35
37 Subtract line 36 from line 22. This is your adjusted gross income

23

24

25

26

27

28

29

30

31a

32

33

34

35

36

37

35,002

D. B. Karron, Ph. D.
348 East Fulton Street
Long Beach, New York 11561
E-Mail to drdbkarron@gmail.com
Facsimile +1 (516) 308 - 1982
Voice +1 (516) 515 - 1474

Friday, December 06, 2013 at 00:46:15 Hours

Mr, Hal Sherry
Internal Revenue Service
999 Stewart Ave #110, Bethpage, NY 11714
Voice: 5165767371

RE: 2008 Personal Income Taxes: criminal income not reported/claimed.

Dear Mr. Sherry;

Thank you for taking the time to let me brief you as to my criminal case.
I understand that you have material from the US Attorney's office in New York.
You offered to send me a copy.
You can send me a copy by return fax

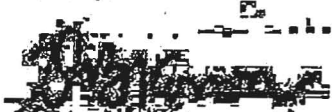
The point we agreed on was that the criminal judgment included a criminal judgment finding of \$120,000, upon which I have been paying restitution upon while I have been fighting for my exoneration.

The restitution consists of \$60,000 of misappropriated rent, and \$60,000 of other costs, based on the Courts statements made at sentencing.

I can forward you copies of the 1) Criminal Judgment, the 2) Criminal Lien, the 3) Sentencing Transcript, and my contemporaneous tax returns by mail or burn a CD with the .pdf documents.

I have also discussed this situation with Mr. Jon Wolfsohn, who advised that I not make any agreements without his review and representation.

Sincerely,



D. B. Karron



Department of the Treasury
Internal Revenue Service
Andover, MA 01810-9041



7161 7618 3636 5600 3063

058627.398945.48210.1688 2 AT 0.384 1310



058627

D B KARRON
348 E FULTON ST
LONG BEACH NY 11561-2327480



Notice	CP504
Tax Year	2009
Notice date	December 30, 2013
Social Security number	054-██████████
To contact us	Phone 1-800-829-0922
Your Caller ID	542973

Page 1 of 5



Notice of intent to levy

Intent to seize your property or rights to property

Amount due immediately: \$24,970.54

As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2009 (Form 1040). If you don't call us immediately or pay the amount due by January 9, 2014, we may seize ("levy") any state tax refund to which you're entitled and apply it to the \$24,970.54 you owe.

If you still have an outstanding balance after we seize any state tax refund, we may take possession of your other property or your rights to property.

Billing Summary

Amount you owed	\$24,234.87
Failure-to-pay penalty	693.81
Interest charges	41.86
Amount due immediately	\$24,970.54

Continued on back...



D B KARRON
348 E FULTON ST
LONG BEACH NY 11561-2327480

Notice	CP504
Notice date	December 30, 2013
Social Security number	054-42-██████████



Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number ██████████ the tax year (2009), and the form number (1040) on your payment and any correspondence.

Amount due immediately

\$24,970.54

INTERNAL REVENUE SERVICE
FRESNO, CA 93888-0419



054425466 DY KARR 30 0 200912 670 000000000000

01/02/2014 10:07AM (GMT-05:00)

IRS-FoIA-00000120



WI

Notice	CP504
Tax Year	2009
Notice date	December 30, 2013
Social Security number	42-5466

Page 2 of 5

What you need to do immediately

Pay immediately

- Send us the amount due of \$24,970.54, or we may seize ("levy") your state tax refund on or after January 9, 2014.
 - If you can't pay the amount due, pay as much as you can now and make payment arrangements that allow you to pay off the rest over time. Visit www.irs.gov and search for keyword: "tax payment options" for more information about:
 - Installment and payment agreements—download required forms or save time and money by applying online if you qualify
 - Automatic deductions from your bank account
 - Payroll deductions
 - Credit card payments
- Or, call us at 1-800-829-0922 to discuss your options.

If you think there's been a mistake

If you've already paid your balance in full or think we haven't credited a payment to your account, please call 1-800-829-0922, and have your payment information available to review with us. You can also contact us by mail. Fill out the Contact information section, detach, and send it to us with any correspondence or documentation including proof of payment.

If we don't hear from you

- If you don't pay the amount due, we may seize ("levy") any state tax refund to which you're entitled on or after January 9, 2014. This is your notice of intent to levy as required by Internal Revenue Code section 6331(d).



D B KARRON
348 E FULTON ST
LONG BEACH NY 11561-2327480

Notice	CP504
Notice date	December 30, 2013
Social Security number	054 [REDACTED]



Contact information

INTERNAL REVENUE SERVICE
P.O. BOX 9052
ANDOVER, MA 01810-9052



If your address has changed, please call 1-800-829-0922 or visit www.irs.gov.
☐ Please check here if you've included any correspondence. Write your Social Security number [REDACTED] the tax year (2009), and the form number (1040) on any correspondence.

<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.
Primary phone	Best time to call
Secondary phone	Best time to call



WI

Notice	CP504
Tax Year	2009
Notice date	December 30, 2013
Social Security number	054-██████

Page 3 of 5

If we don't hear from you—continued



If we don't hear from you—continued

058627

- If you still have an outstanding balance after we seize ("levy") your state tax refund, we may send you a notice giving you a right to a hearing before the IRS Office of Appeals, if you have not already received such a notice. We may then seize ("levy") or take possession of your other property or your rights to property. Property includes:
 - Wages, real estate commissions, and other income
 - Bank accounts
 - Business assets
 - Personal assets (including your car and home)
 - Social Security benefits
- If you don't pay the amount due or call us to make payment arrangements, we can file a Notice of Federal Tax Lien on your property at any time, if we haven't already done so.
- If the lien is in place, you may find it difficult to sell or borrow against your property. The tax lien would also appear on your credit report—which may harm your credit rating—and your creditors would also be publicly notified that the IRS has priority to seize your property.
- If you don't pay your tax debt, we have the right to seize ("levy") your property.

Penalties

We are required by law to charge any applicable penalties.

Failure-to-pay

Description	Amount
Total failure-to-pay	\$693.81

When you pay your taxes after the due date, we charge a penalty of 0.5% of the unpaid amount due per month, up to 25% of the amount due. Beginning 10 days after we issue this notice, the penalty increases to 1.0% for each month the amount remains unpaid. We count part of a month as a full month. (Internal Revenue Code Section 6651)

For a detailed calculation of your penalty charges, call 1-800-829-0922.

Removal or reduction of penalties

We understand that circumstances—such as economic hardship, a family member's death, or loss of financial records due to natural disaster—may make it difficult for you to meet your taxpayer responsibility in a timely manner.

If you would like us to consider removing or reducing any of your penalty charges, please do the following:

- Identify which penalty charges you would like us to reconsider (e.g., 2005 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered.
- Sign your statement, and mail it to us.

We'll review your statement and let you know whether we accept your explanation as reasonable cause to reduce or remove the penalty charge(s).

Continued on back...



WI

Notice	CP504
Tax Year	2009
Notice date	December 30, 2013
Social Security number	[REDACTED]

Page 4 of 5

If we don't hear from you—continued

Removal of penalties due to erroneous written advice from the IRS

If you were penalized based on written advice from the IRS, we will remove the penalty if you meet the following criteria:

- If you asked the IRS for written advice on a specific issue
- You gave us complete and accurate information
- You received written advice from us
- You relied on our written advice and were penalized based on that advice

To request removal of penalties based on erroneous written advice from us, submit a completed Claim for Refund and Request for Abatement (Form 843) to the IRS service center where you filed your tax return. For a copy of the form or to find your IRS service center, go to www.irs.gov or call 1-800-829-0922.

Interest charges

We are required by law to charge interest on unpaid tax from the date the tax return was due to the date the tax is paid in full. The interest is charged as long as there is an unpaid amount due, including penalties, if applicable. (Internal Revenue Code section 6601)

Description	Amount
Total interest	\$41.86

The table below shows the rates used to calculate the interest on your unpaid amount due. For a detailed calculation of your interest, call 1-800-829-0922.

Period	Interest rate
April 1, 2009 through December 31, 2010	4%
January 1, 2011 through March 31, 2011	3%
April 1, 2011 through September 30, 2011	4%
October 1, 2011 through December 31, 2011	3%
January 1, 2012 through March 31, 2012	3%
April 1, 2012 through June 30, 2012	3%
July 1, 2012 through September 30, 2012	3%
October 1, 2012 through December 31, 2012	3%
January 1, 2013 through March 31, 2013	3%
April 1, 2013 through June 30, 2013	3%
July 1, 2013 through September 30, 2013	3%

Additional information

- Visit www.irs.gov/cp504
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Review the enclosed IRS Collection Process (Publication 594).
- Generally, we deal directly with taxpayers or their authorized representatives. Sometimes, however, it's necessary for us to speak with other people, such as employees, employers, banks, or neighbors to gather the information we need about a taxpayer's account. You have the right to request a list of individuals we've contacted in connection with your account at any time.
- Keep this notice for your records.



WI

Notice	CP504
Tax Year	2009
Notice date	December 30, 2013
Social Security number	42
Page 5 of 5	

Additional information—continued



If you need assistance, please don't hesitate to contact us.

058627

Internal Revenue Service

Department of the Treasury

Date: 01/09/2012

D B KARRON
348 E. FULTON STREET.
LONG BEACH, NY. 11561

Taxpayer Identification Number:

Form:

1040

Tax Period(s):

200812

Response Date:

01/31/2012

Person to Contact:

HAL S. SHERRY

Contact Hours:

830-5PM - WEEKDAYS

Contact Telephone Number:

516-683-5369

Contact Fax Number:

516-683-5121

Employee Identification Number:

11-03033

Dear TAXPAYER:

Your federal return for the period(s) shown above has been selected for examination.

What You Need To Do

Please call me on or before the response date listed at the top of this letter. I can be contacted at the telephone number and times provided above.

What We Will Discuss

During our telephone conversation, we will discuss:

- Items on your return that I will be examining.
- Types of documentation I will ask you to provide.
- The examination process.
- Any concerns or questions you may have.
- The date, time and agenda for our first meeting.

The issues listed below are the preliminary items identified for examination. During the course of the examination, it may be necessary to expand or contract the list of items. If this should occur, I will advise you of the change.

- SCHEDULE C - OTHER INCOME

Someone May Represent You

You may have someone represent you during any part of this examination. If you want someone to represent you, please provide me with a completed Form 2848, *Power of Attorney and Declaration of Representative*, at our first appointment.

If you prefer, you may mail or fax the form to me prior to our first appointment. You can get this form from our office, or from our web site at www.irs.gov, or by calling 1-800-829-3676. If you decide that you wish to get representation after the examination has started, we will delay further examination activity until you can secure representation.

Your Rights As A Taxpayer

We have enclosed Publication 1, *Your Rights as a Taxpayer*, and Notice 609, *Privacy Act Notice*. We encourage you to read the Declaration of Taxpayer Rights found in Publication 1. This publication discusses general rules and procedures we follow in examinations. It explains what happens before, during, and after an examination, and provides additional sources of information.

Thank you for your cooperation, and I look forward to hearing from you on or before the response date.

Sincerely,


HAL S. SHERRY
Internal Revenue Agent

Enclosures:
Publication 1
Notice 609

*** (TY2008) IRMF ON LINE TRANSCRIPT SYSTEM SUMMARY ***

TIN- [REDACTED]	TIN TYPE AND VALIDITY- 0	DOCUMENT CODE- 00	3 DOCS
GROUP	AMOUNT	GROUP	AMOUNT
WAGES.....	\$22,447+		
UNEMPL COMP.....	\$12,555+		
FED TAX WH.....	\$1,667+		
SO SEC WH.....	\$1,391+		
MEDCARE WH.....	\$325+		
MEDCARE WG.....	\$22,447+		
MTG INT PD.....	\$10,433+		

ENTER=PAYE (E) , PAYE (R) , (O) NLINE, (W) HITE OUT, IRPO (L) , HARD (C) OPY OR (H) ELP

*(TY2009) IRMF ON LINE TRANSCRIPT SYSTEM *

TIN- [REDACTED] TIN TYPE AND VALIDITY- 0 DOCUMENT CODE- 00 PAGE 0001 OF 0009
DOCUMENT TYPE: W-2 ON FILE DATE: 04-28-2010 ORIGINAL SUBMISSION
PAYEE ENTITY DATA: SSN [REDACTED] -- VALID SSN
D B KARRON
348 E FULTON ST
LONG BEACH
STATE: NY ZIP: 11561-0000
PYR'S SUBMISSION DLN: 76537109002090
SSA MICROFILM NUMBER: 2010089AA88262
SUBMITTED TO: SSA ON: TAPE
PAYROLL REPORTING UNIT: N/A

ACCOUNT NUMBER: N/A
PAYER ENTITY DATA: TIN 760689539
ADMINISTAFF COMPANIES II L.P.
19001 CRESCENT SPRIN
KINGWOOD TX 77339

3RD PARTY SICK PAY IND: UNANSWERED
RETIREMENT PLAN IND: UNANSWERED
\$ CHNG: NOT SET
CREDIBILITY: NOT SET
STATUTORY EMPLOYEE IND: NO

TYPE OF EMPLOYMENT: ALL OTHERS
FED TAX WH.....\$7+
WAGES.....\$7,377+
SO SEC WH.....\$457+
SO SEC WAG.....\$7,377+
MEDCARE WH.....\$106+
MEDCARE WG.....\$7,377+

*** LAST DAY TO ACCESS TY2000 ONLINE DOCUMENTS IS FRIDAY, MAY, 6, 2011 ***

*(TY2009) IRMF ON LINE TRANSCRIPT SYSTEM *

TIN- 0 TIN TYPE AND VALIDITY- 0 DOCUMENT CODE- 00 PAGE 0002 OF 0009
DOCUMENT TYPE: 1099-C ON FILE DATE: 06-14-2010 ORIGINAL SUBMISSION

PAYEE ENTITY DATA: SSN -- VALID SSN

D B KARRON

348 E FULTON ST

LONG BEACH

STATE: NY ZIP: 11561-0000

PYR'S SUBMISSION DLN: 19569555580040

TRN CNTL CD: 19018BV PYR OFC CD: N/A

SUBMITTED TO: IRS ELECTRONICALLY

TRANSACTION DATE: 06-14-2009

BANKRUPTCY NOT INDICATED

PERSONAL LIABILITY (BELOW):

N/A

ACCOUNT NUMBER: 804185870841829349

PAYER ENTITY DATA: TIN 222382028

CHASE BANK USA NA

P O BOX 15298

WILMINGTON

DE 19850

ITEM DESCRIPTION: CREDIT CARD ACCOUNT

AMT DBT CN.....\$10,115+

ENTER= (N) EXT, (P) REVIEWS, (S) SUMMARY, (W) HITE OUT, IRPO (L) , (O) NLINE, HARD (C) OPY

*(TY2009) IRMF ON LINE TRANSCRIPT SYSTEM *

TIN- [REDACTED] TIN TYPE AND VALIDITY- 0 DOCUMENT CODE- 00 PAGE 0003 OF 0009
DOCUMENT TYPE: 1099-C ON FILE DATE: 06-14-2010 ORIGINAL SUBMISSION
PAYEE ENTITY DATA: SSN [REDACTED] -- VALID SSN
DR D B KARRON
348 E FULTON ST
LONG BEACH
STATE: NY ZIP: 11561-0000

PYR'S SUBMISSION DLN: 19569555580040
TRN CNTL CD: 19018BV PYR OFC CD: N/A
SUBMITTED TO: IRS ELECTRONICALLY
TRANSACTION DATE: 02-08-2009
BANKRUPTCY NOT INDICATED
PERSONAL LIABILITY (BELOW):
N/A

ACCOUNT NUMBER: 804320161002581903
PAYER ENTITY DATA: TIN 222382028
CHASE BANK USA NA
P O BOX 15298
WILMINGTON DE 19850

ITEM DESCRIPTION: CREDIT CARD ACCOUNT
AMT DBT CN.....\$4,412+

ENTER= (N) EXT, (P) REVIOUS, (S) UMMARY, (W) HITE OUT, IRPO (L) , (O) NLINE, HARD (C) OPY

020090000000 * (TY2009) IRMF ON LINE TRANSCRIPT SYSTEM *
TIN- TIN TYPE AND VALIDITY- 0 DOCUMENT CODE- 00 PAGE 0004 OF 0009
DOCUMENT TYPE: 1099-C ON FILE DATE: 06-14-2010 ORIGINAL SUBMISSION
PAYEE ENTITY DATA: SSN -- VALID SSN
D B KARRON PYR'S SUBMISSION DLN: 19569555580040
348 E FULTON ST TRN CNTL CD: 19018BV PYR OFC CD: N/A
LONG BEACH SUBMITTED TO: IRS ELECTRONICALLY
STATE: NY ZIP: 11561-0000 TRANSACTION DATE: 02-08-2009
BANKRUPTCY NOT INDICATED
ACCOUNT NUMBER: 804357871130033462 PERSONAL LIABILITY (BELOW):
PAYER ENTITY DATA: TIN 222382028 N/A
CHASE BANK USA NA
P O BOX 15298
WILMINGTON DE 19850
ITEM DESCRIPTION: CREDIT CARD ACCOUNT
AMT DBT CN.....\$29,054+

ENTER= (N) EXT, (P) REVIOUS, (S) UMMARY, (W) HITE OUT, IRPO (L) , (O) NLINE, HARD (C) OPY

*(TY2009) IRMF ON LINE TRANSCRIPT SYSTEM *

TIN- [REDACTED] TIN TYPE AND VALIDITY- 0 DOCUMENT CODE- 00 PAGE 0005 OF 0009
DOCUMENT TYPE: 1099-C ON FILE DATE: 06-14-2010 ORIGINAL SUBMISSION
PAYEE ENTITY DATA: SSN 054-[REDACTED] -- VALID SSN
DR D B KARRON
348 E FULTON ST
LONG BEACH
STATE: NY ZIP: 11561-0000

PYR'S SUBMISSION DLN: 19569555580040
TRN CNTL CD: 19018BV PYR OFC CD: N/A
SUBMITTED TO: IRS ELECTRONICALLY
TRANSACTION DATE: 04-19-2009
BANKRUPTCY NOT INDICATED
PERSONAL LIABILITY (BELOW):
N/A

ACCOUNT NUMBER: 804640182034748487
PAYER ENTITY DATA: TIN 222382028
CHASE BANK USA NA
P O BOX 15298
WILMINGTON DE 19850

ITEM DESCRIPTION: CREDIT CARD ACCOUNT
AMT DBT CN.....\$1,154+

ENTER= (N) EXT, (P) REVIOUS, (S) UMMARY, (W) HITE OUT, IRPO (L) , (O) NLINE, HARD (C) OPY

*(TY2009) IRMF ON LINE TRANSCRIPT SYSTEM *

TIN- [REDACTED] TIN TYPE AND VALIDITY- 0 DOCUMENT CODE- 00 PAGE 0006 OF 0009
DOCUMENT TYPE: 1099-C ON FILE DATE: 06-14-2010 ORIGINAL SUBMISSION

PAYEE ENTITY DATA: SSN [REDACTED] -- VALID SSN

D B KARRON
348 E FULTON ST
LONG BEACH
STATE: NY ZIP: 11561-0000

PYR'S SUBMISSION DLN: 19569555580040
TRN CNTL CD: 19018BV PYR OFC CD: N/A
SUBMITTED TO: IRS ELECTRONICALLY
TRANSACTION DATE: 02-08-2009
BANKRUPTCY NOT INDICATED
PERSONAL LIABILITY (BELOW):
N/A

ACCOUNT NUMBER: 805401683066629475

PAYER ENTITY DATA: TIN 222382028

CHASE BANK USA NA
P O BOX 15298
WILMINGTON

DE 19850

ITEM DESCRIPTION: CREDIT CARD ACCOUNT
AMT DBT CN.....\$19,406+

ENTER= (N) EXT, (P) REVIOUS, (S) UMMARY, (W) HITE OUT, IRPO (L), (O) NLINE, HARD (C) OPY

*(TY2009) IRMF ON LINE TRANSCRIPT SYSTEM *

TIN- [REDACTED] TIN TYPE AND VALIDITY- 0 DOCUMENT CODE- 00 PAGE 0006 OF 0009
DOCUMENT TYPE: 1099-C ON FILE DATE: 06-14-2010 ORIGINAL SUBMISSION

PAYEE ENTITY DATA: SSN [REDACTED] -- VALID SSN

D B KARRON
348 E FULTON ST
LONG BEACH
STATE: NY ZIP: 11561-0000

PYR'S SUBMISSION DLN: 19569555580040
TRN CNTL CD: 19018BV PYR OFC CD: N/A
SUBMITTED TO: IRS ELECTRONICALLY
TRANSACTION DATE: 02-08-2009
BANKRUPTCY NOT INDICATED
PERSONAL LIABILITY (BELOW):
N/A

ACCOUNT NUMBER: 805401683066629475

PAYER ENTITY DATA: TIN 222382028

CHASE BANK USA NA
P O BOX 15298
WILMINGTON

DE 19850

ITEM DESCRIPTION: CREDIT CARD ACCOUNT
AMT DBT CN.....\$19,406+

ENTER= (N) EXT, (P) REVIOUS, (S) UMMARY, (W) HITE OUT, IRPO (L) , (O) NLINE, HARD (C) OPY

*(TY2009) IRMF ON LINE TRANSCRIPT SYSTEM *

TIN- [REDACTED] TIN TYPE AND VALIDITY- 0 DOCUMENT CODE- 00 PAGE 0008 OF 0009
DOCUMENT TYPE: 1099-G ON FILE DATE: 04-15-2010 ORIGINAL SUBMISSION

PAYEE ENTITY DATA: SSN [REDACTED] -- VALID SSN

DB KARRON

348 EAST FULTON STRE

LONG BEACH

STATE: NY ZIP: 11561-0000

PYR'S SUBMISSION DLN: 08569496550000

TRN CNTL CD: 08148A PYR OFC CD: N/A

SUBMITTED TO: IRS ELECTRONICALLY

TAX YEAR OF REFUND: UNSET

ACCOUNT NUMBER: 092000072406

PAYER ENTITY DATA: TIN 270293117

NEW YORK STATE DEPARTMENT OF LABOR

ATTENTION AMY ROSS

STATE CAMPUS BLDG 12 ROOM 464

ALBANY

NY 12240

1099-G OFFSET: NOT REFUND, CREDIT OR OFFSET FOR TRADE OR BUSINESS

FED TAX WH.....\$0

UNEMPL COM.....\$405+

ENTER= (N) EXT, (P) REVIOUS, (S) UMMARY, (W) HITE OUT, IRPO (L) , (O) NLINE, HARD (C) OPY

*(TY2009) IRMF ON LINE TRANSCRIPT SYSTEM *

TIN- [REDACTED] TIN TYPE AND VALIDITY- 0 DOCUMENT CODE- 00 PAGE 0009 OF 0009
DOCUMENT TYPE: 1099-R ON FILE DATE: 06-14-2010 ORIGINAL SUBMISSION

PAYEE ENTITY DATA: SSN [REDACTED] -- VALID SSN

KARRON D B
348 E FULTON ST
LONG BEACH
STATE: NY ZIP: 11561-2327

PYR'S SUBMISSION DLN: 19569555730010
TRN CNTL CD: 19044A PYR OFC CD: N/A
SUBMITTED TO: IRS ELECTRONICALLY
IRA/SEP/SIMP: NOT CHECKED
TOTAL DISTRIBUTION: NOT CHECKED
TAX AMT UNDETERMINED: NOT CHECKED

ACCOUNT NUMBER: [REDACTED]

PAYER ENTITY DATA: TIN 131624203
TEACHERS INSURANCE AND ANNUITY ASSOC.
8500 ANDREW CARNEGIE BOULEVARD
CHARLOTTE NC 28262

DISTRIBUTION CODE (BELOW):
1 EARLY DIST. NO KNOWN EXCEPTION
DISTRIBUTION CODE (BELOW):
ONLY ONE CODE ENTERED

FED TAX WH.....\$3,534+
GROSS DIST.....\$17,673+
TAXBLE AMT.....\$17,673+

ENTER= (N) EXT, (P) REVIOUS, (S) UMMARY, (W) HITE OUT, IRPO (L) , (O) NLINE, HARD (C) OPY

*** (TY2009) IRMF ON LINE TRANSCRIPT SYSTEM SUMMARY ***

TIN- [REDACTED]	TIN TYPE AND VALIDITY- 0	DOCUMENT CODE- 00	9 DOCS
GROUP	AMOUNT	GROUP	AMOUNT
WAGES.....	\$7,377+		
UNEMPL COMP.....	\$405+		
OTHER INC.....	\$69,321+		
FED TAX WH.....	\$3,541+		
SO SEC WH.....	\$457+		
MEDCARE WH.....	\$106+		
MEDCARE WG.....	\$7,377+		
GROSS DIST.....	\$17,673+		
TXABLE DIST.....	\$17,673+		

ENTER=PAYE (E) , PAYE (R) , (O) NLINE, (W) HITE OUT, IRPO (L) , HARD (C) OPY OR (H) ELP

*(TY2008) IRMF ON LINE TRANSCRIPT SYSTEM *

TIN- [REDACTED] TIN TYPE AND VALIDITY- 0 DOCUMENT CODE- 00 PAGE 0003 OF 0003
DOCUMENT TYPE: 1099-G ON FILE DATE: 04-02-2009 ORIGINAL SUBMISSION
PAYEE ENTITY DATA: SSN [REDACTED] -- VALID SSN
DB KARRON PYR'S SUBMISSION DLN: 08569477680009
348 EAST FULTON STRE TRN CNTL CD: 08148B PYR OFC CD: N/A
LONG BEACH SUBMITTED TO: IRS ELECTRONICALLY
STATE: NY ZIP: 11561-0000 TAX YEAR OF REFUND: UNSET

ACCOUNT NUMBER: 092000044970
PAYER ENTITY DATA: TIN 146013200
NEW YORK STATE DEPARTMENT OF LABOR
ATTENTION DEBORAH MACIARIELLO
STATE CAMPUS BLDG 12 ROOM C223
ALBANY NY 12240
1099-G OFFSET: NOT REFUND, CREDIT OR OFFSET FOR TRADE OR BUSINESS
FED TAX WH.....\$0
UNEMPL COM.....\$12,555+

ENTER= (N) EXT, (P) REVIOUS, (S) UMMARY, (W) HITE OUT, IRPO (L) , (O) NLINE, HARD (C) OPY

30200812P02 IMF TAX MODULE

NM CTRL:KARR WEEKLY

UP-CYC:4904

TC	DATE	AMOUNT	CYCLE	DLN	VARIABLE DATA
520	03142011	.00	20111408	28277-488-56572-1	CC:85 CSED-CD:P BKSI:320
425	08022011	.00	20113208	19277-214-20000-1	SOURCE-CD:70 SPC:0785
		EGC:1872	PUSH:036		PBC:201 SBC:87700
595	08222011	.00	20113208	19249-214-20000-1	
570	08222011	.00	20113208	19210-888-00000-1	
420	08112011	.00	20113308	19277-223-00000-1	SOURCE-CD:70 PBC:201
					SBC:87700 EGC:1872
521	05162011	.00	20113608	28277-638-99180-1	CC:85
520	05162011	.00	20113608	28277-638-99180-1	CC:60 CSED-CD:P BKSI:120
521	01252012	.00	20121905	28277-521-09541-2	CC:60
960	01032013	.00	20130405	61277-404-01719-3	
599	10222013	.00	20134305	09249-695-74462-3	CC:018

PAGE 002 OF 002

IMFPG 001

DS:V

8-11-71546-reg Daniel B Karron
Case type: bk Chapter: 11 Asset: Yes Vol: v Judge: Robert E. Grossman
Date filed: 03/14/2011 Date of last filing: 04/14/2011
Debtor dismissed: 03/30/2011
Date terminated: 04/14/2011

Case Summary

Office: Central Islip
County: Nassau
Fee: Paid
Origin: 0
Previous term:

Joint: n

Filed: 03/14/2011
Terminated: 04/14/2011
Debtor discharged:
Reopened:
Converted:
Debtor dismissed: 03/30/2011
Confirmation hearing:

Debtor disposition: Dismissed for Other Reason

Nature of debt: consumer

Pending status: Awaiting First Meeting ,Case Closed ,

Flags: CLOSED, PlnDue, DscIsDue, CounDue, FeeDueINST, DISMISSED

Trustee: United States TrusteeCity: Central Islip **Phone:** (631) 715-7800**Email:**
 USTPRegion02.LI.ECF@usdoj.gov

Party 1: Karron, Daniel B (xxx- [REDACTED] (Debtor)

Location of case files:

Volume: CS1

The case file may not be available.

PACER Service Center			
Transaction Receipt			
07/21/2011 10:32:34			
PACER Login:	ir7979	Client Code:	
Description:	Case Summary	Search Criteria:	8-11-71546-reg
Billable Pages:	1	Cost:	0.08

8-11-73479-reg Daniel B Karron
Case type: bk **Chapter:** 7 **Asset:** No **Vol:** v **Judge:** Robert E. Grossman
Date filed: 05/16/2011 **Date of last filing:** 07/11/2011

Case Summary

Office: Central
 Islip
County: Nassau

Filed: 05/16/2011

Terminated:

Fee: IFP filing
 fee waived

Debtor discharged:

Origin: 0

Reopened:

Previous term:

Converted:

Debtor dismissed:

Joint: n

Confirmation hearing:

Nature of debt: consumer

Pending status: Awaiting Discharge ,Awaiting Trustee's Report ,

Flags: Repeat, PRVDISM, MEANSNO, IFP

Trustee: United **City:** Central Islip

Email:

States Trustee **Phone:** (631) 715-7800

USTPRegion02.LLECF@usdoj.gov

Trustee: Neil H. **City:** Jericho

Ackerman **Phone:** 516-513-1707

Fax: 516-605-2084

Email:

nackerman@ackermanspence.com

Party 1: Karron, Daniel B (xxx- [REDACTED]) (Debtor)

Location of case files:

Volume: CS1

The case file may be available.

PACER Service Center			
Transaction Receipt			
07/21/2011 10:31:22			
PACER Login:	ir7979	Client Code:	
Description:	Case Summary	Search Criteria:	8-11-73479-reg
Billable Pages:	1	Cost:	0.08

Internal Revenue Service

Department of the Treasury

Taxpayer Identification Number:

Form:

1040

Tax Period(s):

200812

Response Date:

01/31/2012

Person to Contact:

HAL S. SHERRY

Contact Hours:

830-5PM - WEEKDAYS

Contact Telephone Number:

516-683-5369

Contact Fax Number:

516-683-5121

Employee Identification Number:

11-03033

Date: 01/09/2012

D B KARRON
348 E. FULTON STREET.
LONG BEACH, NY. 11561

Dear TAXPAYER:

Your federal return for the period(s) shown above has been selected for examination.

What You Need To Do

Please call me on or before the response date listed at the top of this letter. I can be contacted at the telephone number and times provided above.

What We Will Discuss

During our telephone conversation, we will discuss:

- Items on your return that I will be examining.
- Types of documentation I will ask you to provide.
- The examination process.
- Any concerns or questions you may have.
- The date, time and agenda for our first meeting.

The issues listed below are the preliminary items identified for examination. During the course of the examination, it may be necessary to expand or contract the list of items. If this should occur, I will advise you of the change.

- SCHEDULE C - OTHER
INCOME

Someone May Represent You

You may have someone represent you during any part of this examination. If you want someone to represent you, please provide me with a completed Form 2848, *Power of Attorney and Declaration of Representative*, at our first appointment.

If you prefer, you may mail or fax the form to me prior to our first appointment. You can get this form from our office, or from our web site at www.irs.gov, or by calling 1-800-829-3676. If you decide that you wish to get representation after the examination has started, we will delay further examination activity until you can secure representation.

Your Rights As A Taxpayer

We have enclosed Publication 1, *Your Rights as a Taxpayer*, and Notice 609, *Privacy Act Notice*. We encourage you to read the Declaration of Taxpayer Rights found in Publication 1. This publication discusses general rules and procedures we follow in examinations. It explains what happens before, during, and after an examination, and provides additional sources of information.

Thank you for your cooperation, and I look forward to hearing from you on or before the response date.

Sincerely,



HAL S. SHERRY
Internal Revenue Agent

Enclosures:
Publication 1
Notice 609

Internal Revenue Service

Department of the Treasury

Date: 01/09/2012

D B KARRON
348 E. FULTON STREET.
LONG BEACH, NY. 11561

Taxpayer Identification Number:

Form:

1040

Tax Period(s):

200812

Response Date:

01/31/2012

Person to Contact:

HAL S. SHERRY

Contact Hours:

830-5PM - WEEKDAYS

Contact Telephone Number:

516-683-5369

Contact Fax Number:

516-683-5121

Employee Identification Number:

11-03033

Dear TAXPAYER:

Your federal return for the period(s) shown above has been selected for examination.

What You Need To Do

Please call me on or before the response date listed at the top of this letter. I can be contacted at the telephone number and times provided above.

What We Will Discuss

During our telephone conversation, we will discuss:

- Items on your return that I will be examining.
- Types of documentation I will ask you to provide.
- The examination process.
- Any concerns or questions you may have.
- The date, time and agenda for our first meeting.

The issues listed below are the preliminary items identified for examination. During the course of the examination, it may be necessary to expand or contract the list of items. If this should occur, I will advise you of the change.

- SCHEDULE C - OTHER
INCOME

Someone May Represent You

You may have someone represent you during any part of this examination. If you want someone to represent you, please provide me with a completed Form 2848, *Power of Attorney and Declaration of Representative*, at our first appointment.

If you prefer, you may mail or fax the form to me prior to our first appointment. You can get this form from our office, or from our web site at www.irs.gov, or by calling 1-800-829-3676. If you decide that you wish to get representation after the examination has started, we will delay further examination activity until you can secure representation.

Your Rights As A Taxpayer

We have enclosed Publication 1, *Your Rights as a Taxpayer*, and Notice 609, *Privacy Act Notice*. We encourage you to read the Declaration of Taxpayer Rights found in Publication 1. This publication discusses general rules and procedures we follow in examinations. It explains what happens before, during, and after an examination, and provides additional sources of information.

Thank you for your cooperation, and I look forward to hearing from you on or before the response date.

Sincerely,



HAL S. SHERRY
Internal Revenue Agent

Enclosures:
Publication 1
Notice 609

Examination Classification Checksheet

Service Center Code: Tax Period: 200812
A. Taxpayer Name and SSN
Karron, D B

B. Type of Examination

- 1 ☐ Correspondence
2 ☐ Reserved
3 ☐ Pre-Contact Analysis
4 ☒ Field Examination

C. Special Inventory

- 5 ☐ Extended Time Slot
6 ☐ Trainee Level 1
7 ☐ Trainee Level 2
8 ☒ Trainee Level 3
9 ☐ GS-11 TCO / Local Option

D. Priority No.

E. POD

F. Reserved

Override

G. ADP Hash Total	
-------------------	--

200822

(Affix Label with Check Digit "Examination Label")

Issue Number	"X" If Quest.	Issue
04		Filing Status (Married Filing Separately)
05		Filing Status (Head of Household)
		Exemptions
06		Dependents Who Live with TP
07		Other Dependents
		Income
08		Income W2/1099
09	X	Other Income
10		IRMF - Blue Tab Criteria
		Adjustments to Income
11		Individual Retirement Arrangements
12		Alimony Payments
13		Self Employment Health Insurance
		Itemized Deductions - Schedule A
14		Medical and Dental Expenses
47		Medical Savings Account
15		State and Local Income Taxes/State Tax Refund
16		Real Estate and Personal Property Taxes
17		Interest Expense
18		Contributions
19		Casualty and Theft Losses
20		Moving Expenses
21		Miscellaneous Deductions (Other than EBE)
46		Student Loan Interest
		Employee Business Expenses
22		All Employee Business Expenses
23		Automobile Expenses
24		Entertainment, Meals, Gifts and Other Expenses
25		Travel, Lodging and Other Expenses
30		Business Use of Home
31		Education Expenses
		Gains and Losses
26		Bad Debts
27		Stock Sales
28		Schedule D, Sales of Real and Personal Property
29		Sale of Personal Residence
60		Form 4797, Sale of Business Property
		Other Taxes
32		Alternative Minimum Tax
36		Self Employment Tax
37		Other Taxes
		Tax Credits
90		Child and Dependent Care Credit
91		Foreign Tax Credit
92		Earned Income Credit
93		Child Tax Credit
94		Education Credit
95		Adoption Credit

Issue Number		"X" If Quest.			Issue
		C 01	E 02	F 03	Schedule C, E or F Issues
	50				Gross Receipts
	40				Rental Income (Schedule E)
	52				All Expenses
	53				Advertising
	54				Bad Debts From Sales or Services
	55				Car & Truck Expenses
	41				Cleaning and Maintenance
	56				Commissions, Cost of Labor, Labor Hired
	57				Cost of Goods Sold
	58				Cost of Livestock / Other Items Bought for Resale
	59				Depreciation / Section 179
	42				Employee Benefit Program
	43				Freight & Trucking
	44				Feed Purchased
	45				Seed and Plants Purchased
	61				Fertilizer, Lime, Chemicals
	62				Gas, Oil, and Fuel
	63				Insurance
	64				Depletion
	65				Interest Expense
	66				Legal and Professional Expenses
	67				Custom Hire / Machine Work
	68				Office Expenses
	69				Office in the Home
	70				Pension/Profit Sharing Plans
	71				Rent or Lease
	72				Repairs and Maintenance
	73				Wages
	74				Self Employment Tax
	75				Supplies
	76				Taxes
	77				Travel, Meals, and Entertainment
	78				Utilities
	79				Veterinary, Breeding, and Medicine
	80				IRC 183 Business History
	81				Other Expenses
	82				Passive Activity Loss

Remarks: Classifier Comments (For Examiners Information Only)

Law Enforcement Agency Prosecutor Referral.
See included news articles or State or Federal Government press release regarding taxpayer and potential unreported income.

 Secure IRPOL / IRSS Transcript

Other Issues (insert issue exactly as shown on return)

[illegible]

I. Classifier (Initials, SEID, Number or Stamp)
VMXLB

J. Date Classified
9/6/11

K. Reviewed ☐ With ☐ Without screener

L. Date Reviewed	
------------------	--

CORRECTION

IDRS / Master File Information Request		2. Master File (Check one) <input checked="" type="checkbox"/> a. IMF <input type="checkbox"/> b. BMF <input type="checkbox"/> c. EPMF <input type="checkbox"/> d. IRAF	3. Taxpayer Identification Number a. Employer identification number (EIN) b. Social Security Number (SSN) [REDACTED] c. Spouse's SSN
Expedite Output <input checked="" type="checkbox"/>	Approved by (Signature and date)		
1. Taxpayer's Name and Address KARRON, D.B			

(See back of this form for instructions.)

4. IDRS command codes (Check as many as needed for TIN in item 3.) <input type="checkbox"/> a. ENMOD <input type="checkbox"/> e. CFINIK <input type="checkbox"/> b. FFINQ <input type="checkbox"/> f. RFINQ <input type="checkbox"/> c. REINF <input type="checkbox"/> g. ESTAB <input checked="" type="checkbox"/> d. TXMOD <input checked="" type="checkbox"/> h. AMIDIS <input type="checkbox"/> Form 11377 Required	MFT	Tax Period (ccyyymm)	EPMF plan no.	Reporting agent TIN		MFT	Tax Period (ccyyymm)
	30	200812					
	MFT	Tax Period (ccyyymm)	EPMF plan no.	Modifier <input type="checkbox"/> D <input type="checkbox"/> M	Request	DLN	
	MFT	Tax Period (ccyyymm)	EPMF plan no.	Employee number		MFT	Removal cycle
Representative number	MFT	Tax Period (ccyyymm)	EPMF plan no.	Tax paid (ccyyymm)		PN	

5. On-Line Request command codes (Check as many as needed for TIN in item 3.) <input type="checkbox"/> a. INOLE <input type="checkbox"/> b. PMFOL <input type="checkbox"/> c. SUPOL <input type="checkbox"/> d. IRPTR <input checked="" type="checkbox"/> e. IMFOL <input type="checkbox"/> f. BMFOL <input type="checkbox"/> g. EMFOL <input type="checkbox"/> h. IRAOL <input type="checkbox"/> i. ERTVU <input type="checkbox"/> j. RTVUE <input type="checkbox"/> k. BRTVU <input type="checkbox"/> Page 1 Only	MFT	Year(s) thru	If the years are not consecutive, list separate years:	
	Plan no.	Definer code	MFT 01 Quarters (ccyyymm)	If the tax quarters are not consecutive, list separate quarters:
			thru	
	Plan no.	Definer code		

6. ☐ MFTRA (Transcript request) (Check as needed for TIN in item 3.)

☐ a. A - Transaction amount ☐ b. B - Open Balance ☐ c. C - Complete
☐ d. D - Transaction date (mm-dd-yyyy) ☐ e. E - Entity ☐ f. M - MFT
☐ g. S - Specific tax module MFT Tax Period (ccyyymm) thru Plan Number
☐ h. T - Transaction Code ☐ i. ± Debit balance ☐ j. Y - BMF tax modules for one year Tax year (yyyy)
☐ k. # - Document locator number (DLN) ☐ l. - Credit balance
☐ m. G - Debtor Master File ☐ n. L - Lower Level MFT
☐ o. X - Literal Transcript MFT Tax Period (ccyyymm)
☐ p. K - BMF Literal Transcript Tax year (yyyy)
☐ q. W - Wage Information Retrieval System (WRS) ☐ r. U - Numident (Social Security Administration)
☐ s. Z - Temporary retention file MFT Tax Period (ccyyymm)

7. TIN request (Check only one command code below; use when TIN is unknown.)

<input type="checkbox"/> EINAD/NAMEE	Primary		
<input type="checkbox"/> SSNAD/NAMES	City	State	Zip Code
<input type="checkbox"/> RPINQ	City	State	Zip Code

8. Scan for "PDT" indicators CC	<input type="checkbox"/> Status of this request <input type="checkbox"/> No record	Name of Requester H. SHERRY	Phone Number 516-576-7371
Mail Stop Room No. 1403	Group/Organization 1403	IDRS Terminal Operator Name	Date (mm-dd-yyyy) 12/03/2013

12-5466 30200812P01 IMF TAX MODULE NM CTRL:KARR WEEKLY
19210-888-00000-1 SPSSN UP-CYC:4904
D B KARRON TOT EXEMPTIONS:01 FMS :
FSC:1 STATUS:06 STATUS DATE:08222011 AIMS :1
NEXT CSED: ASSESSD BAL: .00 SETTLE DATE:08222011 LIEN :
LAST CSED: TOT INTERST: .00 INTEREST DATE:12162013 BWI :
FIRST CSED: INT ASSESSD: .00 DISASTER RDD : BWNC :0
ASED: INT PAID: .00 DISASTERSTART: CC81 :0
RSED:10-15-2012 FTP TOTAL: .00 GOVERN SC:19 HIST LC:11 CC85 :0
FREEZE: -LR FTP ASSESSD: .00 MATH IN: TDA COPY: TC914:0
INDICATORS: SFR CAF :1
EFT-IND:0 DDRC :00PDC-CD:00 SBND1:00 SBND2:00 SBND3:00 ARDI :0
SETTL CYC:20113208
TC DATE AMOUNT CYCLE DLN VARIABLE DATA
150 08222011 .00 20113208 19210-888-00000-1 RECEIVED-DATE: 08022011
971 01242008 .00 20080608 08277-001-00000-8 XREF33-0517898
MISCS00 ACT-CD: 146
971 01242008 .00 20080608 08277-001-00000-8 XREF95-2659854
MISCS00 ACT-CD: 146
460 04152009 .00 20092008 09217-102-66435-9 EXT-DT:10152009
140 05102010 .00 20102008 19249-130-00000-0
971 05312010 .00 20102008 09277-102-66435-9 ACT-CD: 804
MISCCP 0059

PAGE 001 OF 002

IMFPG 002

DS:V

Date: 12/5/2013 Time: 10:04:06 AM

(00:90-1W9) Wd80:1 210-30/21

Page: 1 Document Name: bsc_idrs

2-5466 MFT>30 TX-PRD>200812
PRIMARY-NAME>KARRON,D B
LAST-AMT-PUT-IN-CUM> \$ 0.00
EXAM-CUM-ASSMNT-AMT> \$ 0.00
MAN-ASSMNT-AMT> \$ 0
UNAGREED-AMT> \$ 0
EXAM-ADJ-AMT> \$ 0
AIMS/EXAM-RESULTS> \$ 0

NM-CTRL>KARR
JULIAN-DT>2013337

Employee #2156527186 Page 003 of 004 PAGE 004

SC>19 BSC

Date: 12/3/2013 Time: 12:49:45 PM

P.006

DEC-03-2013 02:02

IRS-FoIA-00000150

AMDIS [REDACTED] MFT>30 TX-PRD>200812 NM-CTRL>KARR
PRIMARY-NAME>KARRON,D B JULIAN-DT>2013337
ASED>04/EE/2012 OPNG-CRTN-DT>08/11/2011
SOURCE-CD>70 REFERRALS/OTHER AGENCY REQUESTS EXAM-START-CD/DT>312 12/07/2011

DIF/DAS-RSN-CD>R

ACTY-CD>272

DIS-IND>4

STATUTE-XTRCTN-IND>1 PARTIAL-AGRMT-IND>0 TC-300-IND>0
PBC>201 SBC>08000 POD>044
EGC/DT>1403 10/17/2011 PRIOR-EGC/DT>1898 09/19/2011 PRIOR-SBC>87700
CURRENT-STATUS-CD/DATE PRIOR-STATUS-CD/DATE
12 STARTED 12/07/2011 10 ASSIGNED-NO TIME APPLIED 10/17/2011
PROJ-CD>0785 TRACK-CD>1705 PUSH-CD>036 PICF-CD>0 AIMS-FRZ-CD>C
XREF-DLN>19277214200001
RET-RECVD-DT>08/02/2011 DELQ-RET-IND>1 RET-PSTNG-YR>2011 UPDT-CD>S PR-UPDT-CD>Q
CAF-IND>1 TC-424-CD>2

NM-LN-YR>2001 MASTER-FILE-NAME-LINE>D B KARRON
ADD-CHG-CYC>200841 CONT-OF-PRIMARY-NAME>
STREET>348 E FULTON ST
CITY>LONG BEACH STATE>NY ZIP>115612327
THIS IS THE ONLY TAX-PRD AVAILABLE ON AIMS FOR THIS TIN SC>19 BSC

Date: 12/3/2013 Time: 12:49:29 PM

42-5466 MFT>30 TX-PRD>200812 NM-CTRL>KARR
PRIMARY-NAME>KARRON,D B JULIAN-DT>2013337
ASED>04/EE/2012 OPNG-CRTN-DT>08/11/2011
SOURCE-CD>70 REFERRALS/OTHER AGENCY REQUESTS EXAM-START-CD/DT>312 12/07/2011

DIF/DAS-RSN-CD>R
ACTY-CD>272 DIS-IND>4

STATUTE-XTRCTN-IND>1 PARTIAL-AGRMT-IND>0 TC-300-IND>0
PBC>201 SBC>08000 POD>044
EGC/DT>1403 10/17/2011 PRIOR-EGC/DT>1898 09/19/2011 PRIOR-SBC>87700
CURRENT-STATUS-CD/DATE PRIOR-STATUS-CD/DATE
12 STARTED 12/07/2011 10 ASSIGNED-NO TIME APPLIED 10/17/2011
PROJ-CD>0785 TRACK-CD>1705 PUSH-CD>036 PICF-CD>0 AIMS-FRZ-CD>C
XREF-DLN>19277214200001
RET-RECVD-DT>08/02/2011 DELQ-RET-IND>1 RET-PSTNG-YR>2011 UPDT-CD>S PR-UPDT-CD>Q
CAF-IND>1 TC-424-CD>2

NM-LN-YR>2001 MASTER-FILE-NAME-LINE>D B KARRON
ADD-CHG-CYC>200841 CONT-OF-PRIMARY-NAME>
STREET>348 E FULTON ST
CITY>LONG BEACH STATE>NY ZIP>115612327
SC>19 BSC

Employee #2156527186 Page 001 of 004 PAGE 002

Date: 12/3/2013 Time: 12:49:43 PM

400 P.004

DEC-03-2013 02:01

IRS-FoIA-00000152

IMFOLIO54- [REDACTED] IMF INDEX NM CTRL:KARR WEEKLY
UP-CYC:4902

D B KARRON

ENTITY MF ACTIVE:4804 FREEZE CODES: - AUDIT HISTORY: NO VESTIGIAL: YES
TOTAL ASSESSED BAL: 115,866.04 (TOTAL OF ACTIVE TAX MODS ASSESSED BALS)

MFT	TXPD	MF	FSC	ACT	TIF	TOTAL MOD BALANCE	INTEREST FREEZE	POSTED	STAT
							COMP DTE CODES	RETURN ADJ	HIS
30	199712	1	2405	NO		.00	20130701 -	POSTED YES	12
30	199812	1	2405	NO		.00	20130701 -	POSTED NO	12
30	199912	1	2405	NO		.00	20130701 -	POSTED NO	12
30	200512	1	4804	YES		3,164.43	20131216 GT -	SUBST4 YES	22
30	200612	1	4804	YES		10,722.31	20131216 GT -	SUBST4 YES	22
30	200712	1	4804	YES		19,621.12	20131216 WGT -	SUBST4 YES	22
30	200812	1	4804	YES		.00	20131216 -LR	SUBST4 NO	06
30	200912	1	4804	YES		24,325.91	20131216 N -	POSTED NO	21
30	201012	1	4804	YES		.00	20131216 -	NONE NO	04
30	201112	1	4804	NO		.00	20131216 -	POSTED NO	12
30	201212	1	4804	NO		300.00-	20131216 -	NONE NO	04
55	200209		4804	YES		30,632.72	20131216 T -	NONE YES	22
55	200212		4804	YES		40,473.79	20131216 T -	NONE YES	22
R 30	198812				CTRL-ULC:13		YR-REMOVED:1996		
R 30	198912				CTRL-ULC:13		YR-REMOVED:1997		
R 30	199012				CTRL-ULC:13		YR-REMOVED:1996		

PAGE 001 OF 002

IMFPG 002

DS:V

Date: 12/3/2013 Time: 12:48:01 PM

IMF INDEX

NM CTRL:KARR

WEEKLY

UP-CYC:4902

D B KARRON

ENTITY MF ACTIVE:4804 FREEZE CODES: - AUDIT HISTORY: NO VESTIGIAL: YES

TOTAL ASSESSED BAL: 115,866.04 (TOTAL OF ACTIVE TAX MODS ASSESSED BAL)

MF INTEREST FREEZE POSTED STAT
MFT TXPD FSC ACT TIF TOTAL MOD BALANCE COMP DTE CODES RETURN ADJ HIS

R 30 199112			CTRL-ULC:13	YR-REMOVED:1997
R 30 199212			CTRL-ULC:13	YR-REMOVED:1999
R 30 199312			CTRL-ULC:13	YR-REMOVED:1999
R 30 199412			CTRL-ULC:13	YR-REMOVED:2002
R 30 199512			CTRL-ULC:13	YR-REMOVED:2002
R 30 199612			CTRL-ULC:11	YR-REMOVED:2011
R 30 200012			CTRL-ULC:13	YR-REMOVED:2007
R 30 200112			CTRL-ULC:13	YR-REMOVED:2007
R 30 200212			CTRL-ULC:11	YR-REMOVED:2009
R 30 200312			CTRL-ULC:11	YR-REMOVED:2010
R 30 200412			CTRL-ULC:11	YR-REMOVED:2011

PAGE 002 OF 002

IMFPG 001

DS:V

Date: 12/3/2013 Time: 12:48:05 PM

██████████ MFT>30 TX-PRD>200812 NM-CTRL>KARR
PRIMARY-NAME>KARRON,D B JULIAN-DT>2013337
AIMS-OPENING-SOURCE-CD>70 RETURN-FORM-NUMBER>1040A
TECH-SERVICES-CD/DT>000 PRIOR-TECH-SERVICES-CD/DT>000
EITC-PROJECT-CD-IND>N

EXAM-NAICS-CD>000000 RET-NOT-REQ

BOD-CD>WI CLIENT-CD>

OPENING-DLN>19210888000001

Employee #2156527186 Page 002 of 004 PAGE 003

SC>19 BSC

Date: 12/3/2013 Time: 12:49:44 PM

12-5466 30200812P01 IMF TAX MODULE NM CTRL:KARR WEEKLY
19210-888-00000-1 SPSSN UP-CYC:4904
D B KARRON TOT EXEMPTIONS:01 FMS :
FSC:1 STATUS:06 STATUS DATE:08222011 AIMS :1
NEXT CSED: ASSESSD BAL: .00 SETTLE DATE:08222011 LIEN :
LAST CSED: TOT INTERST: .00 INTEREST DATE:12162013 BWI :
FIRST CSED: INT ASSESSD: .00 DISASTER RDD : BWNC :0
ASED: INT PAID: .00 DISASTERSTART: CC81 :0
RSED:10-15-2012 FTP TOTAL: .00 GOVERN SC:19 HIST LC:11 CC85 :0
FREEZE: -LR FTP ASSESSD: .00 MATH IN: TDA COPY: TC914:0
INDICATORS: SFR CAF :1
EFT-IND:0 DDRC :00PDC-CD:00 SBND1:00 SBND2:00 SBND3:00 ARDI :0
SETTL CYC:20113208
TC DATE AMOUNT CYCLE DLN VARIABLE DATA
150 08222011 .00 20113208 19210-888-00000-1 RECEIVED-DATE: 08022011
971 01242008 .00 20080608 08277-001-00000-8 XREF33-0517898
MISCS00 ACT-CD: 146
971 01242008 .00 20080608 08277-001-00000-8 XREF95-2659854
MISCS00 ACT-CD: 146
460 04152009 .00 20092008 09217-102-66435-9 EXT-DT:10152009
140 05102010 .00 20102008 19249-130-00000-0
971 05312010 .00 20102008 09277-102-66435-9 ACT-CD: 804
MISCCP 0059

PAGE 001 OF 002

IMFPG 002

DS:V

120K - RAR
NO S.E. TAX

Date: 12/5/2013 Time: 10:04:06 AM

TC	DATE	AMOUNT	CYCLE	DLN	VARIABLE DATA
42			5	30200812P02	IMF TAX MODULE
					NM CTRL:KARR WEEKLY
					UP-CYC:4904
520	03142011	.00	20111408	28277-488-56572-1	CC:85 CSED-CD:P BKSI:320
425	08022011	.00	20113208	19277-214-20000-1	SOURCE-CD:70 SPC:0785
		EGC:1872	PUSH:036		PBC:201 SBC:87700
595	08222011	.00	20113208	19249-214-20000-1	
570	08222011	.00	20113208	19210-888-00000-1	
420	08112011	.00	20113308	19277-223-00000-1	SOURCE-CD:70 PBC:201
					SBC:87700 EGC:1872
521	05162011	.00	20113608	28277-638-99180-1	CC:85
520	05162011	.00	20113608	28277-638-99180-1	CC:60 CSED-CD:P BKSI:120
521	01252012	.00	20121905	28277-521-09541-2	CC:60
960	01032013	.00	20130405	61277-404-01719-3	
599	10222013	.00	20134305	09249-695-74462-3	CC:018

PAGE 002 OF 002

IMFPG 001

DS:V

Date: 12/5/2013 Time: 10:04:07 AM

[REDACTED] SSN: [REDACTED] 42-5466 N/C: KARR (IMF)
PYE DATA (FROM 1099-G \$12,555) ALT PYE DATA (FROM 1098 \$10,433)
L1: DB KARRON D B KARRON
L2:
L3: 348 EAST FULTON STRE 348 E FULTON ST
L4: LONG BEACH NY 11561
PAYER TIN/DLN 146013200/08569477680009 PAYER TIN/DLN 201897196/19569514610019
PAYER ENTITY DATA ALL DATA IS CURRENT AS OF CYCLE 201013 DOB 10/25/1956
L1: NEW YORK STATE DEPARTMENT OF LABOR P SSN: [REDACTED] DOD
L2: ATTENTION DEBORAH MACIARIELLO S SSN: [REDACTED] IMF RETURN STATUS:
L3: STATE CAMPUS BLDG 12 ROOM C223 EIN: TY2002 LATEST RTRN
L4: ALBANY NY 12240 EIN:
TOTAL NO. DOCS 3 NO. SUMMARIZED 3 EIN:
TX WITHELD 1,667 PENS/ANN -- UNEMPL COM 12,555
WAGES 22,447 IRA CTB -- MEDCARE WH 325
ALLOC TIPS -- NONEMP COM -- MEDCARE WG 22,447
INTEREST -- CAPTL GAIN --
MTG INT PD 10,433 REAL ES SL --
POINTS PD -- GROSS DIST --
PR YR RFND -- TAXBLE AMT --
SAV BOND -- SO SEC WH 1,391
DIVIDENDS -- SO SEC WAG 22,447

ENTER DEFINER= PAYE(E)HARD(C)OPY, (H)ELP

42-

IMF INDEX

NM CTRL:KARR

UP-CYC:14

D B KARRON

ENTITY MF ACTIVE:14 FREEZE CODES: -V AUDIT HISTORY: NO VESTIGIAL: YES
 TOTAL ASSESSED BAL: 173,531.46 (TOTAL OF ACTIVE TAX MODS ASSESSED BALS)

MFT	TXPD	FSC	ACT	TIF	TOTAL MOD BALANCE	INTEREST FREEZE	POSTED	STAT
30	199712	1	01	NO	.00	20080505 -V	POSTED YES	12
30	199812	1	01	NO	.00	20080505 -V	POSTED NO	12
30	199912	1	01	NO	.00	20080505 -V	POSTED NO	12
30	200512	1	14	YES	7,489.13	20110418 T -V	SUBST4 YES	26
30	200612	1	14	YES	25,995.94	20110418 T -V	SUBST4 YES	26
30	200712	1	14	YES	26,383.71	20110418 T -V	SUBST4 YES	26
30	200812	1	14	YES	.00	20110418 -V	NONE NO	03
30	200912	1	14	YES	.00	20110418 -V	NONE NO	00
30	201012	1	14	YES	.00	20110418 -V	NONE NO	00
55	200209		14	YES	56,329.60	20110418 T -V	NONE YES	26
55	200212		14	YES	74,426.05	20110418 T -V	NONE YES	26
R 30	198812			CTRL-ULC:13	YR-REMOVED:1996			
R 30	198912			CTRL-ULC:13	YR-REMOVED:1997			
R 30	199012			CTRL-ULC:13	YR-REMOVED:1996			
R 30	199112			CTRL-ULC:13	YR-REMOVED:1997			
R 30	199212			CTRL-ULC:13	YR-REMOVED:1999			

PAGE 001 OF 002

IMFPG 002

IMF INDEX

NM CTRL:KARR

UP-CYC:14

D B KARRON

ENTITY MF ACTIVE:14 FREEZE CODES: -V AUDIT HISTORY: NO VESTIGIAL: YES
TOTAL ASSESSED BAL: 173,531.46 (TOTAL OF ACTIVE TAX MODS ASSESSED BALS)

MFT	TXPD	FSC	ACT	TIF	TOTAL MOD	BALANCE	COMP	DTE	CODES	INTEREST FREEZE	POSTED	STAT	RETURN	ADJ	HIS
R	30	199312			CTRL-ULC:13		YR-REMOVED:	1999							
R	30	199412			CTRL-ULC:13		YR-REMOVED:	2002							
R	30	199512			CTRL-ULC:13		YR-REMOVED:	2002							
R	30	199612			CTRL-ULC:11		YR-REMOVED:	2011							
R	30	200012			CTRL-ULC:13		YR-REMOVED:	2007							
R	30	200112			CTRL-ULC:13		YR-REMOVED:	2007							
R	30	200212			CTRL-ULC:11		YR-REMOVED:	2009							
R	30	200312			CTRL-ULC:11		YR-REMOVED:	2010							
R	30	200412			CTRL-ULC:11		YR-REMOVED:	2011							

PAGE 002 OF 002

IMFPG 001

30200712P02 IMF TAX MODULE

NM CTRL:KARR

UP-CYC:14

TC	DATE	AMOUNT	CYCLE	DLN	VARIABLE DATA
290	04052010	17,074.00	20101208	11254-477-36495-0	
495	03162010	.00	20101208	19277-477-07244-0	
599	03182010	.00	20101208	19249-477-02630-0	CC:88
166	04052010	3,555.90	20101208	11254-477-36495-0	
196	04052010	1,886.42	20101208	11254-477-36495-0	
276	04052010	1,896.48	20101208	11254-477-36495-0	
971	04052010	.00	20101208	11277-477-36495-0	ACT-CD: 804 MISCCP 0022
971	05012010	.00	20101908	22277-523-04189-0	ACT-CD: 611
971	07122010	.00	20102708	11277-180-99999-0	ACT-CD: 600
971	07122010	.00	20102708	28277-001-99999-0	ACT-CD: 060 REVERSAL-IND: 1
971	07132010	.00	20102908	19277-595-55512-0	ACT-CD: 069
971	08102010	.00	20103308	19277-623-05516-0	ACT-CD: 067
582	08132010	.00	20103408	19277-629-05176-0	
971	08172010	.00	20103408	22277-630-01245-0	ACT-CD: 252
971	10112010	.00	20104008	28277-001-99999-0	
		MISCSAL-OTH			ACT-CD: 662
971	02072011	.00	20110608	11277-027-99999-1	ACT-CD: 600
520	03142011	.00	20111208	28277-475-66446-1	CC:85, CSED-CD:P BKSI:300

PAGE 002 OF 003 IMFPG 003

30200712P01 IMF TAX MODULE NM CTRL:KARR
11254-477-36495-0 SPSSN UP-CYC:14
D B KARRON TOT EXEMPTIONS:01 FMS :1
FSC:1 STATUS:26 STATUS DATE:06282010 AIMS :0
NEXT CSED: ASSESSD BAL: 23,855.63 SETTLE DATE:08102009 LIEN :4
LAST CSED: TOT INTERST: 2,834.10 INTEREST DATE:04182011 BWI :
FIRST CSED: INT ASSESSD: 1,886.42 DISASTER RDD : BWNC :0
ASED: INT PAID: .00 DISASTERSTART: CC81 :0
RSED:04-15-2011 FTP TOTAL: 3,476.88 GOVERN SC:19 HIST LC:11 CC85 :1
FREEZE:T -V FTP ASSESSD: 1,896.48 MATH IN: TDA COPY:8467 TC914:0
INDICATORS: SFR CAF :
EFT-IND:0 DDRC :00PDC-CD:00 SBND1: SBND2: SBND3: ARDI :1

TC	DATE	AMOUNT	CYCLE	DLN	VARIABLE DATA
150	08102009	.00	20093008	19210-887-00034-9	RECEIVED-DATE: 07212009
140	11172008	.00	20084808	19249-322-00000-8	
971	12082008	.00	20084808	19277-322-00000-8	ACT-CD: 804
					MISCCP 0059
971	07212009	.00	20093008	19277-604-57334-9	ACT-CD: 141
570	08102009	.00	20093008	19210-887-00034-9	
494	10272009	.00	20094408	19277-701-05661-9	
170	04052010	712.83	20101208	11254-477-36495-0	
806	04152008	1,270.00-	20101208	11254-477-36495-0	

PAGE 001 OF 003 IMFPG 002

30200712P03 IMF TAX MODULE

NM CTRL:KARR

UP-CYC:14

TC	DATE	AMOUNT	CYCLE	DLN	VARIABLE DATA
972	04042011	.00	20111308	28277-001-99999-1	ACT-CD: 060
520	03142011	.00	20111408	28277-488-56574-1	CC:85 CSED-CD:P BKSI:310

PAGE 003 OF 003

IMFPG 001

30200812P01 IMF TAX MODULE NM CTRL:KARR
 28277-488-56572-1 SPSSN UP-CYC:14
 D B KARRON TOT EXEMPTIONS:00 FMS :
 FSC:1 STATUS:03 STATUS DATE:07052010 AIMS :0
 NEXT CSED: ASSESSD BAL: .00 SETTL DATE: LIEN :
 LAST CSED: TOT INTERST: .00 INTEREST DATE:04182011 BWI :
 FIRST CSED: INT ASSESSD: .00 DISASTER RDD : BWNC :0
 ASSED: INT PAID: .00 DISASTERSTART: CC81 :0
 RSED: FTP TOTAL: .00 GOVRN SC:28 HIST LC:11 CC85 :1
 FREEZE: -V FTP ASSESSD: .00 MATH IN: TDA COPY: TC914:0
 INDICATORS: CAF :
 EFT-IND:0 DDRC :00PDC-CD:00 SBND1: SBND2: SBND3: ARDI :0

TC	DATE	AMOUNT	CYCLE	DLN	VARIABLE DATA
971	01242008	.00	20080608	08277-001-00000-8	XREF33-0517898
		MISCS00			ACT-CD: 146
971	01242008	.00	20080608	08277-001-00000-8	XREF95-2659854
		MISCS00			ACT-CD: 146
460	04152009	.00	20092008	09217-102-66435-9	EXT-DT:10152009
140	05102010	.00	20102008	19249-130-00000-0	
971	05312010	.00	20102008	09277-102-66435-9	ACT-CD: 804
					MISCCP 0059
520	03142011	.00	20111408	28277-488-56572-1	CC:85 CSED-CD:P BKSI:320
PAGE 001 OF 001			IMFPG 001		

28277-488-56565-1 42-5466 30200912P01 IMF TAX MODULE

NM CTRL:KARR

D B KARRON

SPSSN

UP-CYC:14

TOT EXEMPTIONS:00 FMS :

FSC:1 STATUS:00 STATUS DATE: AIMS :0

NEXT CSED: ASSESSD BAL: .00 SETTLE DATE: LIEN :

LAST CSED: TOT INTERST: .00 INTEREST DATE:04182011 BWI :

FIRST CSED: INT ASSESSD: .00 DISASTER RDD : BWNC :0

ASED: INT PAID: .00 DISASTERSTART: CC81 :0

RSED: FTP TOTAL: .00 GOVERN SC:28 HIST LC:11 CC85 :1

FREEZE: -V FTP ASSESSD: .00 MATH IN: TDA COPY: TC914:0

INDICATORS: CAF :

EFT-IND:0 DDRC :00PDC-CD:00 SBND1: SBND2: SBND3: ARDI :0

TC	DATE	AMOUNT	CYCLE	DLN	VARIABLE DATA
520	03142011	.00	20111408	28277-488-56565-1	CC:85 CSED-CD:P BKSI:320

PAGE 001 OF 001

IMFPG 001

#722

*(TY2007) IRMF ON LINE TRANSCRIPT SYSTEM *

TIN- [REDACTED] TIN TYPE AND VALIDITY- 0 DOCUMENT CODE- 00 PAGE 0001 OF 0002
DOCUMENT TYPE: W-2 ON FILE DATE: 04-28-2008 ORIGINAL SUBMISSION

PAYEE ENTITY DATA: SSN [REDACTED] -- VALID SSN

D B KARRON
300 EAST 33RD STREET
NEW YORK
STATE: NY ZIP: 10016-0000

PYR'S SUBMISSION DLN: 33537106033328
SSA MICROFILM NUMBER: 2008095BD32773
SUBMITTED TO: SSA ON: TAPE
PAYROLL REPORTING UNIT: N/A

ACCOUNT NUMBER: N/A

PAYER ENTITY DATA: TIN 330517898

ATK SPACE SYSTEMS INC.

5050 LINCOLN DRIVE

EDINA MN 55436

3RD PARTY SICK PAY IND: UNANSWERED
RETIREMENT PLAN IND: YES

\$ CHNG: NOT SET
CREDIBILITY: NOT SET
STATUTORY EMPLOYEE IND: NO

TYPE OF EMPLOYMENT: ALL OTHERS

FED TAX WH.....\$1,270+

WAGES.....\$90,761+

SO SEC WH.....\$5,627+

SO SEC WAG.....\$90,761+

MEDCARE WH.....\$1,316+

MEDCARE WG.....\$90,761+

*** LAST DAY TO ACCESS TY2000 ONLINE DOCUMENTS IS FRIDAY, MAY, 6, 2011 ***

[REDACTED] *(TY2007) IRMF ON LINE TRANSCRIPT SYSTEM *
TIN- [REDACTED] TIN TYPE AND VALIDITY- 0 DOCUMENT CODE- 00 PAGE 0002 OF 0002
DOCUMENT TYPE: 1098 ON FILE DATE: 05-24-2008 ORIGINAL SUBMISSION
PAYER/BORROWER: SSN [REDACTED] -- VALID SSN
D B KARRON PYR'S SUBMISSION DLN: 19569537220028
300 E 33RD ST 4N TRN CNTL CD: 19018P PYR OFC CD: N/A
NEW YORK SUBMITTED TO: IRS ELECTRONICALLY
STATE: NY ZIP: 10016-0000

ACCOUNT NUMBER: 9300429228655407
RECIPIENT/LENDER: TIN 201897196
CHASE HOME FINANCE LLC
P O BOX 260161
BATON ROUGE LA 70826

MTG INT PD.....\$24,898+

ENTER= (N) EXT, (P) REVIOUS, (S) UMMARY, (W) HITE OUT, IRPO (L) , (O) NLINE, HARD (C) OPY

*** (TY2007) IRMF ON LINE TRANSCRIPT SYSTEM SUMMARY ***

TIN- [REDACTED]	TIN TYPE AND VALIDITY- 0	DOCUMENT CODE- 00	2 DOCS
GROUP	AMOUNT	GROUP	AMOUNT
WAGES.....	\$90,761+		
FED TAX WH.....	\$1,270+		
SO SEC WH.....	\$5,627+		
MEDCARE WH.....	\$1,316+		
MEDCARE WG.....	\$90,761+		
MTG INT PD.....	\$24,898+		

ENTER=PAYE (E) , PAYE (R) , (O) NLINE , (W) HITE OUT , IRPO (L) , HARD (C) OPY OR (H) ELP

*(TY2008) IRMF ON LINE TRANSCRIPT SYSTEM *

TIN- [REDACTED] TIN TYPE AND VALIDITY- 0 DOCUMENT CODE- 00 PAGE 0001 OF 0003

DOCUMENT TYPE: W-2 ON FILE DATE: 04-21-2009 ORIGINAL SUBMISSION

PAYEE ENTITY DATA: SSN [REDACTED] -- VALID SSN

D B KARRON

300 EAST 33RD STREET

NEW YORK

STATE: NY ZIP: 10016-0000

PYR'S SUBMISSION DLN: 33537106010519

SSA MICROFILM NUMBER: 2009093BT58918

SUBMITTED TO: SSA ON: TAPE

PAYROLL REPORTING UNIT: N/A

ACCOUNT NUMBER: N/A

PAYER ENTITY DATA: TIN 330517898

ATK SPACE SYSTEMS INC.

7480 FLYING CLOUD DR

MINNEAPOLIS

MN 55344

3RD PARTY SICK PAY IND: UNANSWERED

RETIREMENT PLAN IND: YES

\$ CHNG: NOT SET

CREDIBILITY: NOT SET

STATUTORY EMPLOYEE IND: NO

TYPE OF EMPLOYMENT: ALL OTHERS

FED TAX WH.....\$1,667+

WAGES.....\$22,447+

SO SEC WH.....\$1,391+

SO SEC WAG.....\$22,447+

MEDCARE WH.....\$325+

MEDCARE WG.....\$22,447+

*** LAST DAY TO ACCESS TY2000 ONLINE DOCUMENTS IS FRIDAY, MAY, 6, 2011 ***

*(TY2008) IRMF ON LINE TRANSCRIPT SYSTEM *

TIN- [REDACTED] TIN TYPE AND VALIDITY- 0 DOCUMENT CODE- 00 PAGE 0002 OF 0003

DOCUMENT TYPE: 1098 ON FILE DATE: 04-30-2009 ORIGINAL SUBMISSION

PAYER/BORROWER: SSN [REDACTED] -- VALID SSN

D B KARRON

PYR'S SUBMISSION DLN: 19569514610019

348 E FULTON ST

TRN CNTL CD: 19018E PYR OFC CD: N/A

LONG BEACH

SUBMITTED TO: IRS ELECTRONICALLY

STATE: NY ZIP: 11561-2327

ACCOUNT NUMBER: 9300429228655407

RECIPIENT/LENDER: TIN 201897196

CHASE HOME FINANCE LLC

3415 VISION DRIVE

COLUMBUS

OH 43219

MTG INT PD.....\$10,433+

ENTER= (N) EXT, (P) REVIOUS, (S) UMMARY, (W) HITE OUT, IRPO (L) , (O) NLINE, HARD (C) OPY

Examining Officer's Activity Record

Examining Officer

Date assigned/Opened
(mmddyyyy)

Taxpayer name and address (Use the preprinted label if possible)

KARRON

Taxpayer's Representative name and address

Business name and address

Representative has ("x" proper box)

☐

Power of Attorney

☐

Taxpayer Authorization

Residence telephone number ()

Representative's telephone number ()

Business telephone number ()

Fax telephone number ()

Fax telephone number ()

Contacts and Activities

Date (mmddyyyy)	LOC	CONT	Time on Activity	Remarks, Notes, Actions Taken
07/17/2014	CCP	BJW	.3	COMPARED CASE AGAINST INVENTORY LISTING
				ASSEMBLED CASE
				6404G N/A
				PER F 3198 REFUND IS BARRED/HOLD CODE 4
			#	
				NO LETTERS BY CCP
				CLOSED CASE ON RGS/MOVED CASE TO FILESERVER
				PREPARED F 9984
				AMDISA/TXMOD RESEARCH VIA IAT QCC

CONT = Type of Contact 1. Field Visit 2. Telephone 3. Correspondence 4. Other (explain in remarks)

LOC - Location of Activity T = Taxpayer residence/business R = Representative Office O = Other (explain in remarks)

Workpaper

Special Handling Notice for Examination Case Processing

Business Unit ("x" one)

☐ LB&I ☒ SB/SE ☐ W&I ☐ Excise ☐ Estate or Gift ☐ Employment

("x" one and include disk where applicable)

☒ LAN RGS ☐ Non - LAN RGS ☐ BNA CTAA / EOAD ☐ Employment Tax ☐ Other (explain)

Employee Preparing Form

☒ Field RA Case ☐ Office Audit TCO Case ☐ Campus Exam

Person to contact (Name and SEID) **HAL SHERRY M3KBB**

Telephone (516) **576-7371**

Primary Business Code **201**

Secondary Business Code **08000**

Fax (516) **576-7442**

Group Number **1403**

RGS Identifier/Group ID **51 / R4**

Employee ID/Badge No. **11-03033**

☒ Case forwarded to RGS file server/date (if applicable) **05/14/2014**

Manager Initials **DA** ☒ F895 included (if applicable)

Taxpayer Identification Number (SSN / EIN) **[REDACTED]**

Case Controlled on ERCS under TIN

(for Preparer Penalty cases only)

☐ CIC Case (LB&I only)

LB&I CIC Case Projected Closing Date

Earliest Statute Date is **09/30/2016**

Taxpayer Name **KARRON, DB**

Address (Street, City, State, Zip Code)

348 EAST FULTON STREET

LONG BEACH, NY, 11561

☐ POA is valid for Years or Tax Periods

Forms Enclosed

☐ Form 433-D ☐ Form 9440 ☐ Form 3177 ☐ Form 2159

☐ Form 9465 ☐ Form 2363 (Should be faxed/mailed to CCP BEFORE closing)

Expedite Processing ("x" all that apply)

☐ Statute Less Than 90 days

(notify CCP or Tech Services of short statute case)

☐ Over \$100,000 Agreed and Unpaid (complete page 2)

☐ Manual Refund

☐ Code Section 6166

☐ Other (explain)

Special Features (NOTE: Appropriate Freeze Code(s) released before sending to CCP)

☐ Amended Return in File and Considered (Form 5344 required)

☐ Surveyed Claim (Form 5344 required)

☐ Change Filing Status to:

☐ Civil Penalties (Form 8278)

☐ CI Freeze (memo to release freeze in case file)

☐ Final Closure - partial assessment previously completed

☐ Freeze from Refunding (Explain below)

☐ Individual Retirement Account (IRA) Adjustments

☐ Joint Committee (closure types A/NC/Survey) (Fwd to Jt Com. Rev Grp

☐ MFT 31 Adjustment (St 21, TSC 901)

☐ F5344, item 15 more than 8 ref codes (REQ54 req'd)

☐ Non-Master File (NMF) Examined Cases

☐ Partial Assessment Requested

☐ Preparer Penalty Case, Code Section

(forward agreed/unagreed to PSP, update to status 41-SB/SE cases only)

☐ Restricted Interest applies to yr (Form 2285 NOT req'd, see pg 2)

☐ Separate to Joint

☐ SFR TC 150 Posted - Process delinquent return as partial assessment

☒ SFR TC 150 Posted - Process delinquent return as final closure

☐ Tax Return Conversion (i.e., 1120 to 1120S, 1065 to 1041)

☐ EITC Ban 2 or 10 yr, Priority Code needed

☐ Other Instructions (explain)

Related Taxpayers or Key Cases

(If more than 6 related TPs or key cases are closing with your case, attach Form 10329)

Name	TIN	MFT	Tax Period

Forward to Technical Services ("x" all that apply) - Update to Status 21

☐ Unagreed for Statutory Notice

☐ Unagreed Bankruptcy

☐ Unagreed to Appeals

☐ Unagreed to Appeals w/Int'l Issue, Activity Code:

☐ Civil Disposition of Joint Investigation-AIMS Freeze Code P (includes Criminal Restitution)

☐ Closing Agreements - Form 906 (if Technical Services signature required)

☐ Employee Audits

☐ Innocent Spouse

☐ Interest Abatement

☐ Jeopardy or Termination

☐ Unagreed Notice of Worker Classification

☐ OIC - Doubt as to Liability

☐ Penalty Abatement

☐ Personal Holding Companies

☐ Qualified Offers-IRC Sec. 7430

☐ Reopening (Memorandum)

☐ Restricted Interest applies to yr (Form 2285 req'd, and no LB&I TCS involvement)

☐ Statutory Notice of Claim Disallowance - Letters 905 and 906

☒ Suspense Cases: ☐ Form 1254 ☐ Fraud Suspense ☐ Grand Jury

☐ Hqtrs Form 1260 ☐ Sec. 183 (Form 5213)

☐ Protective Claims ☐ Sec. 1033

☐ TEFRA or Non-TEFRA Key Case (Forms 1065, 1120-S, (PICF Codes 1, 2, 4, 5 & 6))

☐ TEFRA Investor

☐ Transferee/Transferor or Whipsaw

☒ Other: **Delinquent return signed & received 3 years after the due date of**

the return(04/15/2009). thus refund is bared. T/P signed Delinquent

return, thus form 4549 not signed due to overpayment

☒ Forward to CCP - Update to Status 51
(Examiner to complete all information in this section)

☐ Forward to Tech Services - Update to Status 21

☐ Forward to PSP - Update to Status 41

Date Closed to Manager **05/14/2014**

Manager Name **DEASALYN ANDREWS**

Tax Period (Multiple years of the same TIN)	MFT	Time Applied	NAICS Code	Disposal Code	Tax Deficiency/ Overassessment	Penalty Code Section	Penalty Amount (no cents)	Adjustment Amount (same as item 34 on F5344)	Agreement Date	Payment F/P/N
200812	30	67.0		03	1,050.00				5/13/2014	N

TEFRA Investor Instructions*(Investor with unresolved TEFRA flow-through issues)*

Update in accordance with currently established procedures.

- ☐ Agreed: ☐ Brookhaven ☐ Ogden
- 1) Assess Non-TEFRA issues as Partial Agreement
- 2) Forward case file to Campus TEFRA Function (CTF) after assessment
- ☐ No Change: ☐ Brookhaven ☐ Ogden
- 1) Issue No-Change Letter No. _____
- 2) Forward case file to CTF after No-change letter issued
- ☐ Survey: ☐ Brookhaven ☐ Ogden
- 1) Forward case file to CTF

Instructions for CCP - Investor and/or Key Case Information*(to be completed by Technical Services or Campus only)*

- ☐ Examined Closure – Ready for final closure
- ☐ TEFRA Partnership – Final Closure
- ☐ Non-TEFRA ☐ Partnership ☐ S-Corp (1120-S)
- ☐ TEFRA FPAA default quick assessment (CCP use Exam agreed blocking series)¹
- ☐ Forward to CTF: ☐ Brookhaven ☐ Ogden
- ☐ TEFRA Linked Partner – Forward to CTF: ☐ Brookhaven ☐ Ogden
- ☐ Other (explain) _____

TEFRA Coordinator _____

Date _____ Telephone number () _____

Special/Restricted Interest Features ("x" all that apply)

- ☐ 6205 Interest Free adjustment date
(agreed employment tax returns) _____
- ☐ 6404(g) Tax Year _____ Notice date _____ Tax _____
- 2nd Notice date _____ Tax *(tax due on new items or adjustments only)* _____
- ☐ Not applicable
- ☐ 6404(g) Tax Year _____ Notice date _____ Tax _____
- 2nd Notice date _____ Tax *(tax due on new items or adjustments only)* _____
- ☐ Not applicable
- ☐ Interest Netting (a.k.a. global netting or net rate interest due to IRC 6621(d))
- ☐ Rev Rule 99-40 applicable due to credit elect- Completed Form 2210/2220 attached
- ☐ Multiple Agreements: Date of first RAR _____
- ☐ NOL and/or Capital Loss Carryback
- ☐ GATT (applicable to corporate overpayments > \$10,000 after 12/31/94)
- ☐ 2% LCU (Large Corporate Underpayments > \$100K, complete items 3 & 4 on F5344 (if applicable and DC > 03))
- ☐ Other Code Section

Letter Instructions for CCP*("x" all that apply)***RGS generated letter or non-RGS letter enclosed in file**

- ☐ Copy to POA - Letter 937
- ☐ Agreed - Letter 987
- ☐ Agreed - Letter 1002 (Forms 1120S/1065)
- ☐ Agreed - Letter 3382 (Employment Tax)
- ☐ No Change Letters:
- ☐ Letter 590 (straight N/C) ☐ Letter 1156 (change/no change)
- ☐ Letter 992 (1120S, 1065) ☐ Letter 3381 (Employment Tax)
- ☐ Claim Letters: (Completed draft copy enclosed)
- ☐ Fully Allowed - L570 Informal/Abatements - ☐ L2738
- ☐ Estate Tax Closing Letter 627
- ☐ Other Letter _____ For Years _____
- ☐ No letter required to be sent by CCP
- ☐ Other Instructions

Over \$100,000 Agreed and Unpaid

Agreement Received _____ Total Amount of Deficiencies/Overassessments plus Penalties
(Not Offset by Overassessments, Over \$100,000 criteria is applied per tax period) \$ _____

	Date Received	Date Closed	Days	Initial	
Examiner	_____	_____	_____	_____	(Explain Days > 4 from Agreement Received Date)
Group Manager	_____	_____	_____	_____	(Explain Days > 4 from Agreement Received Date)

Explanation of Delays: